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What Teaches me to Teach? A Study About Explanatory Factors of Pedagogical Practices in Accounting Teaching

Abstract

This article identified the pedagogical practices of 164 Accountancy teachers in the State of Bahia, segregated into active or passive, with more or less student participation, respectively. Aspects such as type of teaching institution, modality of teaching, experience and pedagogical training of the teacher, program content, number of students and progress in the course were later used as possible explanatory variables of the practices. The diagnosis constructed with descriptive statistics and Mann-Whitney tests revealed an essentially passive teaching with low student participation. Independent variables were not able to explain pedagogical practices. Contradictions have been found in the use of practices that characterize active teaching, such as seminars, debates and case discussions by teachers with clear passive teaching characteristics. This may indicate an incomplete or improper use of these practices, which could be used in an essentially passive manner, jeopardizing the effectiveness of learning.

Key Words: Pedagogical Practices. Accounting Teaching. Active Teaching.

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1. Introduction

Normative, technological and economic changes directly impact the routines of accounting professionals. The market demand for a professional who, in addition to technical knowledge, is able to strategically judge how to evaluate and report accounting information, in order to give the best support to decision makers, reflects such changes, also influencing Accounting Education. Criteria for measuring fair value or accounting for intangible assets are examples of normative changes occurring in Accounting and that bring greater complexity when compared to other measurement criteria, such as historical cost, for example, require critical-reflexive skills from the professionals (Magalhães, Santos & Costa, 2010).

The discussion, then, is in the process of training these accounting professionals. The Higher Education Institutions (HEI) in Accounting face a great challenge to train professionals with the new skills required. The traditional, passive way with lesser student involvement may no longer meet the needs and expectations of students, teachers themselves and the market, as it might not provide for broad interaction and collaboration between teacher and student to develop critical reflection skills (Killian, Huber & Brandon, 2012, Black, 2012, Coetzee & Schmulian, 2012, Pereira, Niyama & Freire, 2012). It is necessary to rethink how to teach.

The best way to teach is not presented clearly in the literature. There are several methods that can enhance the students' involvement in the teaching-learning process though. In practice, there is a weak alignment between what is discussed in the classroom or the way this discussion is conducted and what students actually use or do in the daily organizational reality. It could be a flaw in the way of teaching that may not contribute effectively to the education of the new accountant (Killian, Huber & Brandon, 2012; Peleias, Patrucci, Garcia & Silva, 2008). According to Silva, Bruni and Baqueiro (2013) - and Pereira, Niyama and Freire (2012), the practices of a traditional model persist, centered on the teacher, with simple transfer of information and a distant relationship between teacher and student.

Reflection and investigation is due on the teachers' ability to contribute to the establishment of the new student profile, the most appropriate teaching attributes and practices for the development of skills required for accounting performance, or the qualifications required for teaching. This discussion becomes relevant in the sense that the training of Accounting professionals directly influences the business universe, since this type of professional plays the important role of providing information to the decision makers of companies and, consequently, the economic-social balance companies are inserted in. It is also influenced by the market demands that require professionals with critical judgment, reflection and communication skills and information organization, and not only specific knowledge of measuring, evaluation and financial reporting techniques. And the faculty members of educational institutions are directly linked to the education of this new profile of accountants.

The present article begins a set of research activities with the purpose of understanding and, based on this understanding, proposing, in future research, improvements for the teaching of Accounting in the State of Bahia. It aims to construct a diagnosis of the pedagogical practices employed, analyzing conditions for a more active or more passive practice. The research problem consisted of: how can the pedagogical practices adopted in the teaching of Accounting in the State of Bahia be explained based on the variables teacher training and teaching experience, type of HEI, teaching modality, content, number of students in the class and progress in the course?

2. Pedagogical Practices in Accounting Teaching

The appropriate choice of the pedagogical practice can be a differential in the education of a professional, depending on how the learning process is developed, the focus of the strategies adopted to develop the judgment and decision making skills (Martins, Vasconcelos & Monte, 2009). The teaching of Accounting can be treated under two approaches: passive or traditional, centered on the teacher as an active subject in the learning process; and the active or non-traditional, student-centered approach.

Teaching in the traditional perspective considers the teacher as the main subject in the learning process, the holder of all knowledge. This traditional model, according to Coetzee and Schmulian (2012, p.87), "is characterized by the teacher dominating the classroom, giving reams of knowledge to the students, of whom little is expected but passively absorbing knowledge". It consists of a means of transferring knowledge, in which the student has the function of memorizing the behaviors presented by the teacher. They are part of the pedagogical practices within a traditional conception of teaching: lectures based on textbooks, didactics, memorization of summarized contents; the use of objective evaluation criteria such as written test with closed answers, or even discursive questions that lead the student to regurgitate a series of information transmitted by the teacher during the classes (Pereira, Niyama & Freire, 2012, Black, 2012). Freire's (1987) bank conception corroborates the traditional model of teaching, where content in textbooks receives too much attention, and students are pieces without action in the teaching process.

Teaching, an activist perspective, is based on the ideas and constructivist theories of Piaget and his followers. It would correspond to "a series of theories that refer to the study of the cognitive development and the interactive development of the human being, also known by the name of constructivism" (Oliveira, 2009, p.27). Knowledge is built from a series of activities, whether related to mental, cognitive activities or even related to cultural and social aspects for the development of organized structures of information and knowledge construction.

According to Oliveira (2009, 27), education must "aim at the development of intelligence through interactive constructivism" which, at bottom, starts from the principle that what is assimilated is added to a background mental structure, then creating a new structure". In the constructivist view, knowledge is not considered something static, ready and finished. It is characterized as something more particular, exclusive of each student, since the knowledge would not be transferred but constructed. On this basis, teaching cannot be reduced to a simple transfer of disciplinary contents without at least considering the "receiver", in this case, the student, without interaction with the environment he is inserted in, the knowledge acquired over the years, as a loose pawn without participation. According to Oliveira (2009: 27), "through a constructivist conception of teaching, the educational function consists in creating, constructing, experiencing realities with an interaction among individuals."

According to Veiga (2008), pedagogical practice can be defined as social practice guided by objectives, aims and knowledge of a social nature, covering different aspects in relation to the school and the context it is inserted in. According to Veiga (2008, p. 16), it is understood as "a dimension of social practice that presupposes the theory-practice relationship, and it is essentially our duty as educators to seek the necessary conditions for its accomplishment". The pedagogical practices adopted vary between more passive or more active practices. For Tozetto and Gomes (2009, 190), the "pedagogical practice is the action of teachers for a teaching and depending on the practice teaching can improve or even get worse". For Slomski and Martins (2008, p.9), "pedagogical practice is understood as a space for the construction of professional knowledge".

Pedagogical practices could be presented as active or passive. Their characterization is displayed in Table 1.

Figure 1
Active and passive pedagogical practices.

Passive teaching	Active teaching
Characteristics	
Considers the teacher as the center of attention, the "holder of all knowledge". The student's participation in the teaching process is small, who should passively absorb or memorize the knowledge transmitted by the teacher.	Assumes that the knowledge is constructed based on a series of activities for the development of organized information structures and knowledge construction. The learning happens based on the organization of action schemes structured in function of the experiences lived and the environment the student lives in.
Common pedagogical practices	
Involve actions that bring the students to memorize contents. Examples: strict lectures, without the student's participation, handouts with summarized contents, exercise lists, textbook, without room for discussion, with objective criteria to assess the student's performance, such as a written test, with multiple-choice questions, which remits the student to memorization and reproduction of contents summarized by the teacher.	Involve actions that make the students participate more intensely in the learning process. Examples: dialogued lectures; directed studies; experience-based learning departing from interviews with professionals in the market, seminars with the entire class, roundtable discussions, debates, involving all students, problem-based learning (PBL); teaching in small groups, teaching with research; distance teaching (such as online discussion groups); case study; workshops; model offices, laboratories or companies; simulations and games.

Source: adapted from Silva (2014).

Passive pedagogical practices would be associated with a traditional teaching model, with an encyclopedic focus, in which the teacher acts as a transmitter of knowledge. Traditional practices would involve lectures, with the presentation of contents synthesized according to the teacher's point of view, without much reflection and interaction between teacher and student (Zanon & Althaus, 2010). As for the assessment criterion of the student's performance, the most used is written test with objective and discursive questions, making the student memorize the contents presented by the teachers (Pereira, Niyama & Freire, 2012).

In the context of active practices, varying options allowed for the insertion of the student as an active subject in the knowledge construction process. Much has been discussed about the need to approach pedagogical practices, with actions directed at the student, even in introductory courses in Accounting and Finance, according to Killian, Huber and Brandon (2012); Cunningham (2011); Premuroso, Tong and Beed (2011). As portrayed by Killian, Huber, and Brandon (2012), when they mention "intentional learning", in which the ability to learn intentionally and to become an apprentice throughout life should be aroused in the student, they believe in the use of interviews with experienced professionals in the subject to be studied, Cunningham (2011) discusses the use of lectures and plays as pedagogical strategies, while Premuroso, Tong and Beed (2011) argue about the use of tutorials to promote pedagogical interaction and improvement in the teaching-learning process. A gap remains between the ideal pedagogical practices suggested in the literature and the way Accounting teaching occurs in Brazil (Pereira, Niyama & Freire, 2012).

3. Methodological Procedures

The objective of diagnosing the teaching of Accounting in Bahia led to the execution of a quantitative research. The data collection involved the use of questionnaires, collected with the help of the SurveyMonkey tool. A survey was elaborated of the institutions registered in the E-MEC system that offer the Accounting course and the institutional websites were consulted to get the coordinators' emails. Subsequently, an electronic message was sent to each of the coordinators to request the list of teachers' e-mails. Then, 1,213 e-mails were sent with the invitation to fill out the questionnaire; 164 collaborated with the research.

The diagnoses of the pedagogical practices adopted and the teaching performance of the respondent were reached based on statements contained in Blocks I through V of the second section of the data collection instrument. The data collection instrument was elaborated and structured in blocks for the sake of better organization and achievement of the proposed objectives. Blocks I through IV were adapted from the instrument used by Silva et al. (2013).

The statements in Blocks I to Block IV sought to diagnose the pedagogical practices of educational institutions. Block V refers to the qualification and professional and teaching performance of the respondent. Block I contains questions about the planning and development of the classes, claims identified from C1 to C8. Block II, comprising the statements C9 to C15, refers to the pedagogical practices the teachers used most, identified using a Likert-type with two extremes of intensity, where 1 represents total disagreement from the assertion presented and 7 total agreement. Block III, including the statements C16 to C19, sought to identify the resources used by teachers to teach their classes; it aimed to identify the intensity in the use of resources such as overhead projector, frame, data show, movies or audio resources. Block IV sought to identify the criteria adopted by teachers to evaluate student performance; it consisted of seven assertions for the respondents to manifest themselves on a seven-point Likert-type scale with two extremes of intensity, where 1 represents total disagreement from the presented statement and 7 total agreement.

Block V consisted of the questions identified from D1 to D13. It was aimed at collecting information about the teacher's pedagogical training, type of institution, experience, characteristic of the subject, average number of students in the classroom, as well as other information such as gender, age and professional training of respondents.

The objective of verifying the pedagogical practices adopted and the teaching performance collected through the questions in this block involves a posterior analysis of the association of each variable with the use of active or passive practices. The data collected serve to test the hypotheses presented below.

Ha: Greater pedagogical training of the teachers is associated with the choice of active pedagogical practices.

With regard to training for teaching, Miranda, Casa Nova and Cornacchione Junior (2012) present professional training and pedagogical training as important factors for the exercise of the profession. The literature does not make clear, however, that pedagogical training is associated with the use of active pedagogical practices.

Hb: Teachers from public institutions are more likely to use active pedagogical practices more intensely.

The educational institutions are categorized into two main groups: public and private institutions. It is important to highlight some aspects that differentiate the two types of institutions: (a) form of funding - public institutions are financed by the public authorities through the transfer of public funds; private institutions are financed by collecting amounts disbursed by students, as Silva (2001, p. 296) affirms that "the dependence of the clientele on the economic survival of the company naturally generated a leveling down of the didactic requirements"; (b) teachers' salary issues; (c) the involvement of public institutions with scientific research differently from private institutions that focus on technical training (Silva, 2001); (d) faculty's degree, there is a greater concentration of master's and doctoral graduates in public institutions than in private institutions (Martins, Vasconcelos & Monte, 2009); and other aspects such as institutional infrastructure, administrative policies. It is presumed that, in view of the aspects presented, the use of active pedagogical practices is more common in public institutions because of the involvement of teachers and students as researchers and the exclusive dedication to teaching when compared to private institutions, where teachers from private institutions show up close to the time they go to classrooms and do not carry out further research activities with the students because of the work regime and remuneration received in return.

Hc: Teachers who are more active in in-class teaching are more associated with the use of active pedagogical practices.

The teaching modality can partially explain the use of more or less active pedagogical practices. A face-to-face course may require a teacher to interact more with the students, since these are present figures requiring greater dialogue, which may facilitate the use of active methods, such as group dynamics, seminars. In the literature, no studies were found that are capable of substantiating this judgment explicitly.

Hd: Teachers with greater accumulated experience are associated with the choice of active pedagogical practices.

In this research, experience is considered as professional experience and experience in teaching. Professional experience can influence the use of active teaching practices more appropriate to the needs brought by the current context of Accounting, since an experienced professional already needs to have felt the difficulties of facing real obstacles in the practice of the profession. Also, experience in teaching can positively influence the adoption of active pedagogical practices, since the teacher learns by acting in the classroom; the pedagogical practices that best fit the characteristics of the discipline, the class and thus, through the observation of success or failure in choosing one or another method to teach. In the conception of Miranda, Casa Nova and Cornacchione Junior (2012); Killian, Huber and Brandon (2012); Black (2012); Nóvoa (2009); Maseto (2009); and Slomski (2007), the know-how is acquired through a series of practical experiences, that is, through the accumulation of experiences, the quality of the activity performed improves.

He: Teachers in more practical or applied subjects are associated more intensely with the use of active pedagogical practices.

Another point that may be associated to the choice of pedagogical practices is the characteristic of the program content of the discipline. Researchers such as Black (2012), Pereira, Niyama and Freire (2012) consider the disciplinary content as a guiding variable in the way of teaching, that is, the pedagogical practices adopted by teachers can change according to this variable. As an argument for this hypothesis, the program content is segregated into two groups for the sake of this study: theoretical, conceptual or normative contents (like in the case of Accounting Theory) and practical or applied contents (as is the case of the disciplines Management Accounting, Cost Analysis), which can guide the teacher to the choice of more active practices in practical or applied content disciplines while, in disciplines with more theoretical and conceptual contents, the teacher can adopt passive pedagogical practices. Examples are the use of laboratories for some more practical disciplines, or even theoretical-scientific work in more theoretical disciplines (Kosová, 2014).

Hf: Teachers in smaller class groups are associated with the more intense use of active pedagogical practices.

The number of students enrolled in higher education courses has been increasing, along with the pressure on educational institutions to prepare qualified professionals, the shortage of financial resources in the sector, and the lack of trained professionals (Miranda, Casa Nova & Cornachione Jr., 2012). This increase in students and the market demand for reflective professionals can directly interfere in the way of teaching. As Maringe and Sing (2014, p.4) argue, the large number of students in the classroom 'is therefore not just a matter of numbers, but it is a question of the complexities and challenges associated with the delivery of both equality and quality opportunities for all students to learn". Considering the characteristics of the active methods, characterized by the inclusion of the student as an active subject in the learning process and its interaction, it is considered that the existence of very crowded classes can interfere in the discussion and interaction of the student with the teacher and other colleagues, favoring the use of passive methods such as lectures.

Hg: Teachers in more advanced class groups are associated with the more intense use of active pedagogical practices.

It is believed that the teacher who teaches in beginner classes tends to adopt more passive pedagogical practices than in more advanced classes in the course. Newcomers have a lower level of integration, which may make it difficult to use active methods. In addition, reduced knowledge about accounting issues could raise the challenge associated with the use of active pedagogical practices such as the use of case studies or games with simulations.

The Mann-Whitney nonparametric test was used to verify the average of the responses to more passive pedagogical practices, differing from the mean of responses to more active practices in relation to the progress in the course, type of educational institution, teaching modality, program content, professional and teaching experience, and pedagogical training, assuming the dependent variable (pedagogical practice) as a dummy (0 - teachers with greater use of passive practices and 1 - teachers with greater use of active practices).

4. Analysis of Findings

The final sample consisted of 164 respondents, and not all of them fully completed the questionnaire. The totals of respondents presented in the tables and analyses vary for each type of question, since the respondents did not answer all the questions.

Of the 109 responses obtained on gender, 72 (66%) were male and 37 (34%) female; 63 respondents were over 40 years of age; 97 indicated their level of education, of which 50 had an undergraduate degree in Accounting, 19 in Administration and 28 in other areas, such as Law, Information System, Civil Engineering, Statistics, Mathematics and Economics. In addition, 38 respondents held a specialization in Accounting and Auditing, 17 in Administration, 10 in Education and 18 in other areas (Law, Information System, Public Policies and Regional Development, Marketing).

Of the respondents who possessed a master's degree, 21 indicated a degree in Accounting, 10 in Business Administration and 30 in other areas of knowledge, such as Law, Economics, Human Development, Regional Development and Environment, Computing and Social Anthropology; four respondents revealed a doctoral degree in Accounting, three in Administration, three in Education and five in other areas (Regional Development, Computing and Economics).

A specific block of the instrument collected the pedagogical practices most adopted by the respondents, such as planning and conducting the classes, the form and the resources used to teach the classes. Regarding the planning of the disciplines, the teachers 'practices were verified through a sequence of statements about the intensity of students' participation in the planning of the disciplines, according to Table 1.

Table 1
Form of planning the classes

		Disagree 1	2	3	4	5	6	Agree 7	Average	Total
C1. The students participate a lot in the planning of my subjects.	Fi	14	21	25	24	16	7	5	3,4	112
	%	13	19	22	21	14	6	4		100
C2. The objectives of my subjects are always presented to the students.	Fi	1	1	1	4	3	14	88	6,6	112
	%	1	1	1	4	3	13	79		100
C3. The content to be addressed in my subjects is always presented to the students.	Fi	-	-	2	2	6	10	90	6,7	110
	%	-	-	2	2	5	9	82		100
C4. I always present the method to be developed in my classes to the students.	Fi	-	-	2	6	11	21	72	6,4	112
	%	-	-	2	5	10	19	64		100
C5. I always present the evaluation criteria in my subjects to the students.	Fi	-	1	2	4	5	16	83	6,5	111
	%	-	1	2	4	5	14	75		100
C6. I always present the support resources (texts, equipment etc.) I will use in my subjects to the students.	Fi	-	2	3	7	10	30	59	6,2	111
	%	-	2	3	6	9	27	53		100
C7. I always discuss the program contents of my subjects with my students.	Fi	5	7	8	10	18	20	44	5,4	112
	%	4	6	7	9	16	18	39		100
C8. I always consider my students' potential contributions to my subjects.	Fi	-	2	5	7	13	31	53	6,0	111
	%	-	2	5	6	12	28	48		100

Source: research data (2014).

The figures in Table 1 highlight the intense participation of the teacher in the planning of the disciplines, with the presentation of objectives, contents to be addressed, method, evaluation criteria, support resources (texts, equipment and others) for students. The participation of the students in the planning of the subjects does not happen or happens in a limited way. The planning of the discipline would be almost unilateral, with the teacher directing and presenting the rules without much participation or discussion with the students, which would characterize teaching in a passive perspective, according to Coetzee and Schmulian (2012), Pereira, Niyama and Freire (2012). In the planning phase, the teacher elaborates his strategies to address the program content with the students, how it should be treated, with or without the students' participation.

Table 2
Activities employed in the classroom

		Disagree 1	2	3	4	5	6	Agree 7	Average	Total
C9. My classes are essentially lectures.	Fi	17	12	13	28	28	9	6	3,8	113
	%	15	11	11	25	25	8	5		100
C10. I intensely use seminars with students' great participation in my subjects.	Fi	11	7	16	28	24	17	10	4,2	113
	%	10	6	14	25	21	15	9		100
C11. I intensely use debates with the students in my subjects.	Fi	5	2	7	19	21	31	26	5,2	111
	%	5	2	6	17	19	28	23		100
C12. Discussions of problems are intensely used in my subjects, when I work with the students to seek a solution for the problems proposed.	Fi	2	7	7	18	19	27	32	5,3	112
	%	2	6	6	16	17	24	29		100
C13. Discussions of cases involving daily business situations are intensely used in my classes, in which the students critically analyze the topic and look for solutions.	Fi	5	4	5	20	14	36	28	5,3	112
	%	4	4	4	18	13	32	25		100
14. Group work is intensely used in my subjects, in which the students interact with their peers to organize information and knowledge about the content.	Fi	3	4	8	20	25	26	26	5,2	112
	%	3	4	7	18	22	23	23		100
C15. In my subjects, I intensely use simulations (corporate experiences in fictitious environments associated with knowledge of common situations in the business sphere).	Fi	4	8	15	21	19	23	22	4,8	112
	%	4	7	13	19	17	21	20		100

Source: research data (2014).

As observed through the teachers' perception about the intense use of practices presented in the statements contained in Table 2, of the 113 respondents who expressed opinions about these practices, 43 (38%) agreed to use essentially lectures to deal with classroom content (Scores between 5 and 7 on the intensity scale); 42 (37%) did not agree or partially agreed (scores marked between 1 and 3); and 28 (25%) remained neutral (indicating score 4). It is perceived in this study that methods such as seminars, debates, discussion of problems, discussion of cases and group work are more used. As shown in Table 2, 51 (45%) out of 113 respondents positively expressed the use of seminars (concentration of responses between 5 and 7); and 28 (25%) did not stand against or in favor (concentration of responses at level 4 of the agreement scale). Afterwards, discussions and case discussion, with 78 (70%) of the 112 respondents, concentrated the answers between the highest scores of the scale (indicated scores between 5 and 7).

In general, the results differ from the ideas of Silva et al. (2013), Pereira, Niyama and Freire (2012), Black (2012), Coetzee and Schmulian (2012), Killian, Huber and Brandon (2012) regarding resistance to adopt active pedagogical practices. In this study, we found strong use of elements that characterize active pedagogical practices in the classroom. Regarding the planning of the discipline, however, characteristics of passive teaching were found, with the teacher presenting the rules to be followed during the course without the students' participation. Reflection is due on how pedagogical practices are developed and how teachers use these practices effectively in the classroom, considering that, in the initial planning phase of such strategies, it does not seem to consider the student figure. It is possible that the respondent uses practices that should be active, but with a passive perspective. That is to say, a teacher can adopt, for example, seminars as a pedagogical practice to work in the classroom and not work in order to raise discussions about the issues involved in a certain subject, only transferring to the students the responsibility to present the content in a lecture form. Thus, there is a practice that should be active but is used passively.

As for the resources used in class, 59 (53%) of the 112 respondents focused their responses in the lowest scores of the scale (indicating scores between 1 and 3); the same is true for photos, prints and posters, audio resources (music, recordings) and the use of digital discussion tools (interaction tools such as Moodle, blogs, social networks, Skype), with more than 50% of these resources (indicating scores between 1 and 3 in the intensity scale), as presented in Table 3.

A limited use of movies, photos, prints and posters, audio resources (songs, recordings) and use of digital discussion tools (interaction tools such as Moodle, blogs, social networks, Skype) can be noticed.

Table 3
Resources used in the classroom

		Disagree 1	2	3	4	5	6	Agree 7	Average	Total
C16. I always use movies in my subjects.	Fi	20	24	15	16	11	12	14	3,6	112
	%	18	21	13	14	10	11	13		100
C17. Pictures, prints and posters are intensely used in my subjects.	Fi	22	24	16	22	10	11	7	3,3	112
	%	20	21	14	20	9	10	6		100
C18. Audio resources (songs, recordings) are intensely used in my subjects.	Fi	24	26	20	12	13	13	3	3,1	111
	%	22	23	18	11	12	12	3		100
C19. Digital discussion tools (interaction tools such as Moodle, blogs, social networks, Skype) are intensely used in my subjects.	Fi	19	27	19	12	17	11	7	3,4	112
	%	17	24	17	11	15	10	6		100

Source: research data (2014).

Resuming the reflection on active pedagogical practices being used in a passive teaching perspective, the methods presented by the respondents as more adopted practices being characterized as active methods, but the way to plan the discipline and the resources used being passive, it is worth noting that respondents can adopt active practices and continue with the passive teaching conception; or it is possible that the explanation is a limitation of the research itself concerning the instrument and the respondents, who may not want to present the practices they actually adopt in the classroom.

Table 4 presents the criteria used to evaluate student performance. Through a series of statements that present performance assessment criteria, a scale of intensity was also presented, ranging from 1-total disagreement to 7-total agreement, for the respondents to manifest themselves, it could be observed that the most used criteria, the highest frequency concentration of answers in the highest scale scores (between 5 and 7) are: Practical Tests (Business Simulation), with 82 (74%) of the respondents; Written Tests, with 75 (67%); Participation of students throughout the classes, with 76 (68%), and Seminars with 61 (55%) of the respondents. The least used criteria are oral evaluations, debates and group dynamics with a higher concentration of answer frequencies in the lowest scores of the scale (between 1 and 3).

Another observation: respondents use less active criteria, such as written tests to evaluate student performance, while active criteria such as debates, group dynamics are little used. The explanation for why teaching presents characteristics that should be active but, when observed in depth, characteristics of passive teaching are found, is the possibility that the respondent does not want to present himself as a passive teacher, when in fact he acts as such. The pedagogical practices that characterize the traditional model, focused on the teacher and not on the student, and on the development of reflexive skills persist in higher education, according to Pereira, Niyama and Freire (2012) and Stanley and Marsden (2012). The results point out characteristics of passive teaching, but with some practices that, if used properly, mark teaching in an active, constructivist perspective.

Table 4
Most used criteria to assess the students' performance

		Disagree 1	2	3	4	5	6	Agree 7	Média	Total
C20. I always use written tests as a criterion to assess the students' performance in my subjects.	Fi	6	8	7	15	20	19	36	5,1	111
	%	5	7	6	14	18	17	32		100
C21. I frequently use practical tests or simulations of business contexts as a criterion to assess the students' performance in my subjects.	Fi	5	5	7	12	21	34	27	5,2	111
	%	5	5	6	11	19	31	24		100
C22. I frequently use seminars to assess the students' performance in my subjects.	Fi	10	15	9	15	20	21	20	4,5	110
	%	9	14	8	14	18	19	18		100
C23. I use oral evaluations as a criterion to assess the students' performance in my subjects.	Fi	34	24	6	13	13	9	10	3,1	109
	%	31	22	6	12	12	8	9		100
C24. Debates are very frequently used as a criterion to assess the students' performance in my subjects.	Fi	17	11	16	20	25	8	13	3,9	110
	%	15	10	15	18	23	7	12		100
C25. Group dynamics are very frequently used as a criterion to assess the students' performance in my subjects.	Fi	16	16	15	16	21	14	13	3,9	111
	%	14	14	14	14	19	13	12		100
C26. I always use the students' participation throughout the classes as a performance assessment criterion in my subjects.	Fi	9	7	8	11	20	20	36	5,1	111
	%	8	6	7	10	18	18	32		100

Source: research data (2014).

The teaching model at the teaching institutions in Bahia could not be characterized as teaching based only on the traditional, passive perspective or characterized as an active model of teaching, with active practices only. There is a use of passive and active practices when it comes to planning the disciplines with passive teaching characteristics. Regarding how to teach classes, the results point to the strong use of active practices. There is reflection on how pedagogical practices are developed and how teachers use these active practices effectively in the classroom, considering that, in the initial planning phase of such strategies, they do not seem to consider the student figure. It is possible that the respondent uses practices that should be active, but with passive perspectives, that is, that a teacher can adopt, for example, seminars as a pedagogical practice to work in the classroom, but does not work in order to raise discussions about the aspects of a certain subject, merely transferring to the students the responsibility for presenting the content in an expositive manner. Thus, there is a practice that should be active, but is used passively.

It is important to consider whether the application of active pedagogical practices happens effectively in the classroom in order to promote greater interaction between teacher and student. It is possible for a teacher to adopt practices that are characteristic of active teaching but, when developing it in the classroom, conduct them passively. For Marion, Garcia and Cordeiro (1999), when referring to pedagogical practices in Accounting teaching, the use of seminars is not simply the presentation of a certain theme, but rather the questions raised, when conditions need to be created for discussion and the students need to be driven towards the debate. Another observation is about the use of case studies as pedagogical practices. For these authors, the cases should be real to promote contact with the day-to-day in the business environment and that "cases taken from books and mainly from foreign literature do not always meet the regional and cultural needs of the students" (Marion, Garcia & Cordeiro, 1999, p.31).

In terms of resources used, there is little use of resources that promote greater interaction, such as movies, photos, prints and posters, audio resources (songs, recordings) and digital discussion tools (interaction tools such as Moodle, blogs, social networks, Skype). Regarding the criteria for assessing students' performance, passive and active criteria were used, such as Practical Tests (Business Simulation), Written Tests and Seminars.

Subsequently, the responses in Block C permitted separating the respondents into two groups, based on the pedagogical concepts employed. The statements in Block C always referred to active teaching, except for statements C9 ("My classes are essentially lectures") and C20 ("I always use written tests as a criterion for assessing students' performance in my subjects"). In these two cases, two new variables, named C9 inverted and C20 inverted were calculated. Each of the inverted variables was calculated by subtracting the original variable from 8 (C9 inverted = 8 - C9 and C20 inverted = 8 - C20). Subsequently, the mean of the two inverted variables and the other 24 original variables was calculated. The median of the averages in Block C was 4.775, allowing for the segregation of the respondents into two groups, presented here as having more passive or more active conceptions. The average positions of the independent variables were compared using the non-parametric Mann Whitney test, as presented in Table 5.

Table 5
Mann-Whitney tests

Concepts used		N	Mean rank	Sum of Ranks	Mann-Whitney U, Z and Sig
Type of HEI (public, private)	More passive	54	55.20	2981.00	1420
	More active	54	53.80	2905.00	-0.272
	Total	108			0.785
Modality (distance, in-class)	More passive	55	58.68	3227.50	1282.5
	More active	54	51.25	2767.50	-1.945
	Total	109			0.052
Professional activities (years)	More passive	55	58.95	3242.00	1268
	More active	54	50.98	2753.00	-1.317
	Total	109			0.188
Professional activities in Accounting (years)	More passive	53	55.88	2961.50	1119.5
	More active	50	47.89	2394.50	-1.359
	Total	103			0.174
Content (theoretical, practical)	More passive	55	53.36	2935.00	1395
	More active	54	56.67	3060.00	-0.556
	Total	109			0.578
Number of students	More passive	49	51.27	2512.00	1114
	More active	49	47.73	2339.00	-0.622
	Total	98			0.534
Progress in the course (start, finish)	More passive	55	51.39	2826.50	1286.5
	More active	55	59.61	3278.50	-1.374
	Total	110			0.169
Pedagogical subjects in undergraduate (h)	More passive	25	27.02	675.50	299.5
	More active	26	25.02	650.50	-0.491
	Total	51			0.624
Pedagogical subjects in specialization (h)	More passive	37	34.62	1281.00	578
	More active	36	39.44	1420.00	-0.979
	Total	73			0.328
Pedagogical subjects in Master's (h)	More passive	26	24.96	649.00	298
	More active	25	27.08	677.00	-0.512
	Total	51			0.609

Source: research data (2014).

Overall, all differences of mean ranks presented in Table 5 were not significant, indicating that the independent variables (training and pedagogical experience of the teacher, type of HEI, teaching modality, content, number of students in the class and progress in the course) would be unable to explain or predict a more active or passive pedagogical practice.

5. Final Considerations

This study identified the pedagogical practices used in the daily reality of 164 Accountancy teachers in the State of Bahia and its possible association with the variables: pedagogical training; type of educational institution; teaching modality; teaching experience; program content; number of students and progress in the course. Through the Mann-Whitney test and frequency analysis as procedures to analyze the results found, we tested the seven hypotheses presented for this study. In general, it was not possible to verify the association between the established variables and the pedagogical practices of teachers classified as having more passive or more active practices.

And what is "what teaches me to teach", according to the title proposed in this paper? Originally, the intention was to present a response based on variables associated with the environment (type of HEI, type of education, content, number of students in the class and progress in the course) or the teacher (training and pedagogical experience). The statistical procedures and tests were unable to provide clear answers concerning the proposed variables. According to the original proposal of the research, it would not be possible to specify "what teaches me to teach".

When observing the characteristics of the pedagogical practices, however, controversial results are shown. The characterization of the planning of the subjects, the way in which the classes are conducted, the resources used and the criteria adopted to evaluate the students' performance indicated the existence of active pedagogical practices. What the planning is concerned, on the other hand, characteristics of passive teaching were found, with the teacher presenting the rules to be followed during the course without the participation of the students. The respondents assume active pedagogical practices.

In their initial phase of pedagogical planning, however, they act passively. The resources used by the respondents possess characteristics of passive teaching. The respondents may adopt practices (such as use of movies or seminars) that should be embedded in an active context, with strong student involvement, but their use may be occurring in a passive perspective (filling in "idle" hours or without the teacher and the students' proper involvement). In these situations, the effectiveness of the teaching process could be compromised. As an illustration, when the seminars are not used in a well-placed manner and planned in the context of the discipline, they are no longer a space for reflection and merely transfer the responsibility for the student to present the content to the other members of the class, according to criteria established by the teacher. Therefore, pedagogical practices that should characterize teaching as active may be used as a passive form of teaching.

In this context, it could be assumed that educational training gaps (lack of knowledge about how active practices should be inserted in the teaching process) or gaps in the teacher's commitment to the educational process (occupying the class time without actual concern with the adopted practices) are "teaching to teach". These concerns may direct future research. New approaches are possible, including other variables that may explain the adoption of pedagogical practices such as the pedagogical models teachers experienced along their educational trajectory.

Reflection is needed on the pedagogical practices and the results of the teaching performance in line with the market requirements, considering the skills and abilities required for the professional performance. Accountants are more than professionals with a baggage of contents; they need to know how to apply it in the best way, considering the contingencies of the environment they are inserted in. In practical reality, the accountant deals with information and communication technologies that require attitudes that involve persuasive logical reasoning skills. The economic and social environment also influences the professional performance, since the companies are inserted in a social context.

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