

A Study of the Required Public Accounting Program in Public Competitive Examinations held by CESPE

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Abstract

With a view to standardizing the contents offered to future Accounting professionals, the Federal Accounting Council (CFC) elaborated the National Proposal for Undergraduate Accountancy Program Contents. Thus, the curriculum that Higher Education Institutions (HEI) adopt serves as an ally for students' professional conquests. Stability and favorable job conditions attract many people to the dispute for a public function, with a growing Brazilian public competitive examination market. According to the National Association for Protection and Support to Public Competitive Examinations (Anpac), between 2003 and 2009, the number of public servants in the executive power with a higher education degree in Brazil increased by 26%. The aim of this study was to confront the CFC's suggested knowledge with the contents required during tests applied in public competitive examinations for Accountancy professionals. The intent is to identify what Public Accounting knowledge is demanded from candidates for the public career. Through

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a documentary research, 561 calls from public competitive examinations exclusively for Accountancy professionals were selected for the study sample. They were classified according to the proposed program contents, the test questions by the Center for Selection and Event Promotion (Cespe), between 2000 and 2009. In conclusion, the most frequent required Public Accounting areas are contents related to Public Equity and Budget. The results demonstrate that the CFC's suggested content is in line with the knowledge required from candidates for public functions.

Key words: Public Competitive Examination. Public Accounting. National Proposal for Undergraduate Accountancy Program Contents.

1. INTRODUCTION

The application of tests during public competitive examinations was based on the Brazilian Federal Constitution (FC) issued in 1988 (BRASIL, 1988). Art. 3^o establishes the fundamental objectives of the Federative Republic of Brazil, including: building a free, fair and solidary society and promote the wellbeing of all, without any prejudice related to origin, race, gender, color, age or any other forms of discrimination. Art. 37 rules on the compulsory preliminary application of public competitive examination tests or tests and degrees for access to public offices, including deadlines for their validity. By offering equal opportunities to anyone interested, this evaluation method grants access to public functions, by law, to all Brazilians and even foreigners who comply with the requisites established in the call.

In the job market, it is observed that Accountancy graduates increasingly take interested in public functions. This can be validated in a research about students' expectations, showing that more than 40% of students who started an Accountancy program aimed for a public function (LAGIOIA et al., 2007). The existing relation between available places and their respective demands has revealed an increasingly competitive environment. In 2006, 397,984 candidates enrolled for the examination to complete places in the federal public prosecution service; in 2010, more than 750,000 candidates enrolled.

The current position of the public competitive examination market is also expanding. This is proven not only by the frequent announcements for preparatory courses in newspapers, but also by the extensive material, including course packs and books specifically focused on public competitive examinations, available to anyone interested in a public function. This market has also attracted investors as, on average, the sector has grown by 40% in the last eight years (KOIKE, 2009). To attend to this contingent, institutions invest in expansion. In Brazil, each year, about R\$ 30 billion is transacted in the public competitive examination segment, according to the National Association for Protection and Support to Public Competitive Examinations (PIMENTEL, 2010).

In line with Marion and Santos (2000), the accounting profession has become increasingly attractive due to high remuneration levels, often higher than other professions that are considered "noble", increasing the supply of professionals in the area. The demand for skilled professionals to occupy public functions is growing. Between 2000 and 2009, the period under analysis in this research, the Center for Selection and Event Promotion (Cespe) held and concluded 561 examinations. In 2006, 89 selections were concluded, an 81% increase in relation to the previous year. Out of all examinations held in that period, independently of the required educational background, in 216, knowledge in some area of Public Accounting was demanded, corresponding to 37% of the competitive examinations Cespe applied.

In view of the relevance of topics addressed in Public Finance Management and Accounting Applied to the Public Sector in the curriculum to reach a public function, the aim of this research is to answer the following question: how does the content the Federal Accounting Council (CFC) proposed for the Public Accounting area comply with the requisites of public competitive examination tests applied to Accounting professionals?

The justification for this research, linked to the analysis of Public Accounting subjects and public competitive examinations' contents, is based on the finding that evaluation is an aspect that deserves attention. Cornachione Júnior and Guerreiro (2007), for example, observed discussions on the quality, reliability and lack of certain evaluation instruments, besides analyzing relations among variables linked

with formal tests, students' time and performance, leading the research to subjects in information technology and systems. Hence, this study contributes to further reflections among students and stakeholders involved in the elaboration of tests on the existence of distortions or not in the evaluation and learning process of students and candidates for public functions.

In addition, Frezatti et al. (2006) whether students' profile (in terms of attitudes and aspirations) is linked with their performance in accounting subjects. The results show that the words teacher, content, bibliography, group and time influence the student's development. Thus, aspirations may positively affect students' learning. Therefore, in order to rethink higher education, education needs to be considered as a social instance of the administrating higher education institution, subject to interferences from political, economic, social and cultural aspects (LAFFIN, 2002).

To answer these inquiries, as the main information source, the research used to calls and tests applied in public competitive examinations for Accountancy professionals Cespe held between 2000 and 2009. The contents the CFC proposed for the subjects Public Finance Management and Accounting Applied to the Public Sector was divided in eight subgroups and, then, the items in the calls and the questions applied to the candidates were classified according to the contents addressed, in the attempt to identify what Public Accounting areas are more required.

2. PUBLIC ACCOUNTING

Brazilian Public Accounting is based on Law No. 4.320/1964 (BRASIL, 1964), which established general financial legal standards for budget elaboration and control at the level of the Union, States, Cities and the Federal District. In Art. 85 of that law, it is defined that accounting services will be organized so as to permit monitoring the execution of the budget, knowledge on the equity composition, determination of industrial service costs, survey of general balance sheets, analysis and interpretation of economic and financial results. The activity area of Public Accounting comprises legal entities ruled by public domestic law, as well as some related entities – public foundations, when using Public Budget resources (PISCITELLI and TIMBO, 2009).

On November 21st 2008, the CFC approved the Brazilian Accounting Standards Applied to the Public Sector (NBC T16), which define Accounting Applied to the Public Sector as the Accountancy branch that applies Fundamental Accounting Principles and accounting standards for the equity control of public entities in the information production process. Martins (2008) alerts to the change in the study focus of Public Accounting:

The emphasis shifts to the equity as the study focus of accountancy. The budget ceases to be the protagonist in the history of public administration and turns into an important supporting entity that treats the Government's cash flow based on a legal authorization to collect revenues and incur expenditures. The change is big and public service Accounting professionals will have to be prepared for this posture shift. All administrative facts will be examined and registered, not because they originate in the budget, but because they produce changes in some element of the assets, liabilities and net equity. (author's translation).

The main role of Public Accounting goes beyond public entities' bookkeeping and records. Controlling and monitoring management and observing the legality of acts resulting from the application of public resources also figure among this Accounting branch's objectives.

Therefore, all Accountancy professionals who aim for a public function or office should keep in mind that the demand for less traditional postures is progressing and that the challenge of changes in and the applicability of public sector standards will be present in the career of their dreams. These future public servants should attempt to reach new skills that enable them to face these new challenges.

3. CURRICULUM AND THE NATIONAL PROPOSAL FOR UNDERGRADUATE ACCOUNTANCY PROGRAM CONTENTS

If an appropriate selection process gives rise to a correct choice of staff, properly qualified for its tasks, analyzing this process gains relevance (SANTANA ET AL., 2008). Hence, to grant all candidates true equity when participating in this selection process, these professionals' background education should also be subject to constant and accurate analysis of the representations responsible for improving the profession.

The role higher education institutions play in students' professional development is not only the transmission of technical knowledge, but also the preparation of professionals with critical sense and analytic skills, who are open to innovations in their activity area. According to Cardoso et al. (2006), the new profile of accounting professionals demands increased awareness as co-managers of the company. Law 9.394, issued on December 20th 1996, sets the guidelines and bases of Brazilian education. In its Art. 1^o §2^o, it is established that school education should be linked with the job world and with social practice. In Art. 53 §2^o, the same Law guarantees that universities have the autonomy to determine their course and program curricula, provided that relevant general guidelines have been complied with.

The individual's integration in society is achieved through professional education, and the pedagogical instrument used to reach this goal is the curriculum, more specifically the adoption of a curriculum that corresponds to the reality of its activity area (Silva, 2008), and teaching should adapt to the practice of the globalized business environment it is inserted in (HOWIESON, 2003). Therefore, with a view to students' professional development, the curriculum should represent the requirements of the job market and be molded in response to the real needs society will demand from these new professionals. Leite Filho and Slomski (2003) defend that the curriculum is the instrument that establishes students' professional identity and, that, by articulating didactic contents, provides the necessary competences and theoretical foundations that will determine their professional future.

According to the National Board of Education, in CNE Resolution 10/04, undergraduate Accountancy programs should grant the conditions for future accountants to be trained to understand scientific, technical, social, economic and financial issues, in the Brazilian and international contexts, and in different organization models; to present full mastery of their functional responsibilities, involving verification, audit, expertise, arbitrage, notions of actuarial activities and financial, equity and governmental information quantifications, fully using technological innovations; and to reveal critical-analytic assessment skills of the organizational implications deriving from the advent of information technology.

The national proposal for undergraduate Accountancy program contents is an initiative of the CFC, aimed at harmonizing Accounting teaching across all Higher Education Institutions (HEI) in Brazil. The formulation of a proposed national curriculum matrix permits minimizing divergences deriving from the different matrices that exist in higher-education Accountancy programs. The second edition, elaborated and published in 2009, is aimed at presenting a research to these HEI, course coordinators and teachers which presents suggested subjects for inclusion in the course curriculum of Accountancy programs in Brazil, whose contents can be applied in class or through semi-distance and distance education. As the curriculum should reflect market requirements, however, the CFC alerts that the proposed curriculum is flexible and should be adjusted according to the job market the teaching institution is inserted in.

Ott and Pires (2010) compare the curriculum proposed in CNE 10/2004 with the curriculum structures proposed by international organizations like the International Federation of Accountants (IFAC), United Nations Conference on Trade and Development (ISAR/UNCTAD), American Institute of Certified Public Accountants (AICPA) and Accounting Education Change Commission (AECC). The authors concluded that, despite some differences, the proposal considers the job market's needs and international entities. This finding underlines the importance of this resolution even further, in view of its alignment with international proposals.

The curriculum the CFC proposes to the HEI divides subjects in four content groups: basic education contents, professional education contents, theoretical-practical education contents and optional subject contents. In each of the groups, subjects are separated per thematic axis. The basic education contents include subjects beyond the accounting axis, but which are fundamental for accounting professionals' education, including: Ethics and Professional Legislation, Administration and Economy. When comparing Brazilian HEI's curriculum with the ISAR/UNCTAD proposed curriculum, considered the ideal structure, and the curricula of Portuguese universities, concluded that the administrative knowledge group is most aligned with international institutions.

The CFC establishes that professional education contents comprises specific studies related to Accounting theory, including the mastery of actuarial activities and quantifications of financial, equity, governmental and non-governmental information, audits, expertise, arbitrage and controllership, and their particular applications in the public and private sectors. Theoretical-practical education contents refer to supervised training, complementary activities, independent study, optional contents and information technology practice, using updated accounting software. Finally, the optional subjects' contents comprise subjects that can be chosen and inserted in the curriculum matrix, such as accounting for specific segments (cooperatives, insurance companies, consortia, hospitals, hotels, sports organizations etc.). Figure 1 below presents the content groups and total hour load suggested for each:

Proposed curriculum components for undergraduate accountancy programs	
Group	Hour load
Basic Education Contents	900 hours
Professional Education Contents	1680 hours
Theoretical-Practical Education Contents	420 hours
Contents of Optional Subjects	At least 180 hours

Figure 1: Proposed Curriculum Components

Source: Elaborated by the authors based on data from the National Proposal for Undergraduate Accountancy Program Contents (CFC, 2009).

Based on the definition of public competitive examination and the activity area of Public Accounting, a comparison was established, aimed at checking how the CFC proposal for the subjects Public Finance Management and Accounting Applied to the Public Sector complies with the requirements of public examination tests applied to Accountancy professionals.

4. METHOD

This research was developed through a bibliographic and documentary research, using the following main information sources: books, papers, calls, public competitive examination tests and the National Proposal for Undergraduate Accountancy Program Contents. A descriptive research was undertaken, as the aim is to list and order data without any attempt to prove exploratory hypotheses, as well as to describe the characteristics of a given population (ALMEIDA et al., 2009). The content analysis technique is used for data treatment, aimed at identifying what is being said about a certain theme (VERGARA, 2006).

The research covers all public competitive examinations organized and completed by Cespe between 2000 and 2009. Access to the information provided by its organization committee was a fundamental requisite for the choice, besides the volume of public examinations held and concluded during that period, also considering the relevance of its role in the market. In the universe described in Table 1, as inferred, Cespe was responsible for holding 64% of all public competitive examinations applied during that period.

Table 1: Total public competitive examinations held and concluded by the main organization committees - Period 2000 till 2009

Organization committee	Examinations held and completed
Cespe	561
FCC	85
Cesgranrio	75
Funiversa	71
ESAF	59
FGV	24
TOTAL	875

Source: Elaborated by the authors based on data available on the organization committees' websites

Data were collected through the internet, based on the calls and tests available on the institution's website www.cespe.unb.br. Among the examinations held and completed during the study period, the selection focused on examinations that required knowledge on some branch of Public Accounting from the candidates. In this group, the study sample included examinations that established an undergraduate degree in Accountancy as a requisite for the candidates' appointments. In other words, access to these functions was restricted to accounting professionals. A ten-year period was analyzed (2000 till 2009), given that the availability of information about competitive examinations before the year 2000 is not as complete as during the analysis period.

The calls were used to classify each required topic in a Public Accounting knowledge subgroup, according to the CFC proposed curriculum. The same procedure was adopted to classify the test questions on Public Accounting. The number of required topics and questions in each subgroup were quantified, as presented in the following topic.

5. DATA ANALYSIS

Between 2000 and 2009, Cespe held and completed 561 examinations for a wide range of educational backgrounds, functions, organizations and regions, distributed as displayed in Table 2.

Table 2: Total public competitive examinations held and completed – Period 2000 till 2009

Year	Total examinations held and concluded	%
2000	20	3.57
2001	29	5.17
2002	44	7.84
2003	75	13.37
2004	83	14.80
2005	49	8.73
2006	89	15.86
2007	58	10.34
2008	82	14.62
2009	32	5.70
TOTAL	561	100

Source: Elaborated by the authors based on data from calls available on www.cespe.unb.br

Twenty selection processes were held in the year 2000. Since then, the organization of public competitive examinations has not decreased, reaching 83 in 2004, which corresponds to a 75.9% increase. The number of examinations Cespe organized in 2006, represents 15.86% of all public competitive examinations held between 2000 and 2009, the largest percentage in the study period. In comparison with the year before (2005), the number corresponds to an increase by about 37.08%. Between 2008 and 2009, on the other hand, a drop by 63.41% was found. Despite the considerable reduction in the number of examinations that were held and concluded, at the time of the research, 31 examinations held in 2009 were still open, that is, approved candidates were being summoned, reducing this percentage to 23.17%.

The number of examinations rose in 2002, 2004, 2006 and 2008, which can be explained in an analysis by the Supreme Electoral Court(2010), confronting these data with the timeline of elections in Brazil, due to the occurrence of elections for Executive and Legislative functions. According to Law 9.504, issued on September 30th 1997, the nomination of candidates approved in public competitive examinations is restricted between three months before the elections and the nomination of the elected.

The information in the calls includes the focus of the evaluation, with the knowledge and skills desired from candidates for the function. Out of the 561 examinations Cespe held and concluded, 216 (38.5%) required knowledge on Public Accounting to comply with the responsibilities of some function listed in the calls. the relevance of this area for the public job market is confirmed, as well as for the CFC's National Proposal for Undergraduate Accountancy Program Contents.

In a specific examination, more than one function can be offered in a wide range of activity areas, with varying salaries, number of places, content required from the candidate and responsibilities of the specific function. To give an example, the examination held for Anatel in 2008 offered 17 different functions; three of these required Public Accounting knowledge: Administrative Analyst for graduated Accountancy professionals, Public Telecommunication Service Regulation Specialist for the Economics area and the same function for the Accounting area. This reveals the importance Public Accounting has reached to hold different activities in the public service sphere. On public competitive examination tests, Public Accounting contents are not only required from Accountancy professionals, but also from candidates in other areas, like Business Administration, Economics and Law for example. Uncommon cases were observed, like the examination held in 2006, on behalf of the State of Maranhão Public Prosecution Service, which required a Medical degree and knowledge on Public Accounting from Criminal Expert candidates.

The sample analyzed in this research comprises all functions offered in the 216 public competitive examinations held, which demanded some background knowledge on Public Accounting from the candidates. Besides the total number of functions offered during the period, in Table 3, functions that required an undergraduate degree in Accountancy and those that required a degree in other areas.

Table 3: Total functions that required public accounting - Period 2000 till 2009

Year	Functions that required an accounting degree and public accounting	Functions that required a degree in other areas and public accounting	Total functions that required public accounting
2000	1	6	7
2001	0	8	8
2002	6	9	15
2003	8	25	33
2004	29	64	93
2005	12	27	39
2006	31	49	80
2007	8	21	29
2008	26	57	83
2009	10	23	33
Total	131	289	420

Source: Elaborated by the authors based on data from calls available on www.cespe.unb.br

According to Table 3, 31% of all functions that required Public Accounting knowledge from candidates were specifically directed at Accountancy candidates, showing a market reserve for public accountants. The remaining 69% include functions that permit professionals from any activity area to participate.

In total, 9,143 places were completed between 2000 and 2009 that demanded background knowledge in Public Accounting from candidates, but this figure can be higher, as various organizations used these public competitive examinations to establish their backup register. In that case, candidates whose position in the result ranking surpassed the number of available places were at the organization's disposal and, depending on the rotation in that function, could be summoned until the examination's expiry date. The deadline is up to two years, which can be extended for another two years in accordance with Art. 37, clause III in the 1988 FC. In total, 943 (10.32%) of the places offered were specifically completed by Accountancy graduates. The current context favors Accountancy graduates and students who intend to enter the public career.

Therefore, the analysis of the CFC's proposed curriculum, which was at the HEI's disposal, is important. Efforts should be made to understand how the standardization of the Accountancy curriculum helps to prepare future professionals to reach their goals. The curriculum the CFC proposed can be considered a minimum curriculum for any Higher Education Institution, that is, the core of fundamental subjects with a view to appropriate professional preparation.

The subjects Public Finance Management and Accounting Applied to the Public Sector are part of the Professional Education Content group. Public Finance Management corresponds to 60 hours and, according to the CFC (2009), the aims students should reach are: to understand the fundamentals and guiding principles in the formulation and implementation of the institutional framework and public finance management practices in Brazil, based on the recognition of the main instruments adopted in the public resource management cycle (Multi-Year Plan – PPA, Budget Guidelines Law – LDO, Annual Budget Law – LOA and Annual Financial Program); understanding the main definitions and classifications related to public revenues and expenses.

The aims of the subject Accounting Applied to the Public Sector, with an hour load of 120 hours, are to: understand the conceptual framework of Accounting applied to the public sector with a view to producing information to guide decision making and equipping social control, through bookkeeping, scientific measurement of assets and liabilities, permitting the disclosure that contributes to the transparency of the public sector. Another aim is to apply accounting practice in the public sector through theoretical-practical learning.

Only the hour load of Accounting Applied to the Public Sector corresponds to the same hour load as the subjects Basic Accounting, Advanced Accounting and Financial Accounting. Together with the subject Public Finance Management, the total hour load equal 180 hours, more than all other subjects. In view of the above, it can be concluded that, according to the CFC, the Public Accounting axis is highly relevant for professional accounting education, in view of the demand for public accountants. Besides the federal government, the country includes 27 states, 5,565 cities (IBGE, 2009), besides support organizations for the executive, legislative and judicial public administration.

The contents the CFC proposes for the subjects Public Finance Management and Accounting Applied to the Public Sector covers the topics, units or items displayed in Figure 2.

Proposed contents for the subjects Public Finance Management and Accounting Applied to the Public Sector	
Content	Some topics, units or items addressed
GROUP 1 Public Finance Theory	State and economy
	Efficiency, efficacy and effectiveness
	Evolution of Government functions. The function of Wellbeing
	Public, semi-public and private goods
	Public deficit concept; deficit financing
	Financing Needs in the Public Sector; Primary Surplus; Nominal Surplus
GROUP 2 Public Sector Planning	The current system and the National public planning process
	Multi-Year Plan: Formal Aspects, Structure of the PPA, Elaboration of the Multi-Year Plan
	Monitoring, evaluation and control
GROUP 3 Public Budget	Budget Guidelines Law
	Budget concepts and principles and types of budgets
	Public Administration budget process
	Elaboration of the Annual Budget Law (LOA)
	Programming and classification of expenses and revenues
	Budget execution of revenues and expenses
	Additional Credits
GROUP 4 Fiscal Responsibility	Fiscal Responsibility Law – LRF: principles, objectives and effects on planning and on the budget process
	Annex of Fiscal Targets
	Annex of Fiscal Risks
GROUP 5 Public Equity	Concept, classification and groups
	Revenue (Positive Variations in Net Worth): concept, classification and stages, equity aspects, legal aspects, accounting treatment, deductions, waiver and destination of revenues
	Active Debt
	Expense (Negative Variations in Net Worth): concept, classification and stages, equity aspects, legal aspects, accounting treatment
GROUP 6 Chart of Accounts Applied to the Public Sector and Bookkeeping	Chart of Accounts applied to the Public Sector - PCASP: concept, structure and assets and liability accounts, positive and negative variations in net worth, income and Planning and Budget controls
	Accounting Information Systems: Account subsystem
	Bookkeeping for typical public sector operations
	Records of equity aspects

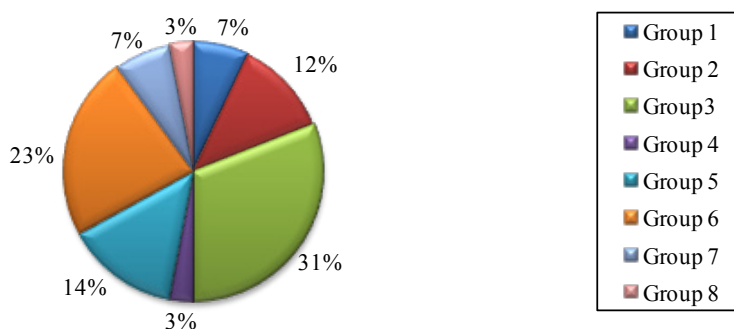
Proposed contents for the subjects Public Finance Management and Accounting Applied to the Public Sector (continuation)	
Content	Some topics, units or items addressed
GROUP 7 Public Sector Financial Statements	Concepts; legal aspects; form, elaboration and analysis of public financial statements
GROUP 8 Conceptual Structure for Public Sector Accounting	Fundamental Accounting Principles from the perspective of the Public Sector
	Concept, object, application area, objectives and social function
	Accounting Principles
	Brazilian Accounting Standards Applied to the Public Sector (NBC TSP)
	Interpretation of Basic Legislation Applied to Public Sector Accounting

Figure 2: Proposed Contents for the subjects Public Finance Management and Accounting Applied to the Public Sector

Source: National Proposal for Undergraduate Accounting Program Contents (2009), adapted by the authors

Based on the analysis of the required background knowledge, Public Budget contents (Group 3) is the Public Accounting subarea most required from the candidates, according to the calls of the public competitive examinations under analysis. The second place is the Chart of Accounts Applied to the Public Sector and Bookkeeping (Group 6). Graph 1 summarizes the representativeness of all Public Accounting content groups in the calls studied.

Knowledge requirements on Public Accounting according to calls for public competitive examinations (Period 2000 till 2009)



Graph 1: Required Public Accounting knowledge according to calls for public competitive examinations

Source: Elaborated by the authors based on data from calls available on www.cespe.unb.br (Period 2000 till 2009)

Some contents demanded from the candidates, according to the calls and the tests applied, were not explicitly included in the CFC proposal and were classified in the groups that best corresponded to the analytic focus of the topics and questions. To give an example, questions related to Public Sector Auditing were included in Group 2, as they represent a tool for the monitoring, evaluation and control of public management, a topic addressed in this content group. Questions about the Integrated Financial Management System of the Federal Government (Siafi) and the Integrated Budget Data System (Sidor) fit into the universe of Group 6, with instruments that are used for bookkeeping of typical public sector operations and support the registration of equity aspects.

In the content analysis of test questions asked in the public competitive examinations, in practice, the main content required from candidates to public functions is related to Public Equity (Group 5), as observed in Table 4.

Table 4: Total questions that required Public Accounting Knowledge - Period 2000 till 2009

Content	Content Group	Number of Questions	%
Public Equity	05	456	21.66
Public Budget	03	444	21.09
Public Sector Planning	02	322	15.30
Chart of Accounts Applied to the Public Sector and Bookkeeping	06	278	13.21
Public Sector Financial Statements	07	225	10.69
Fiscal Responsibility	04	200	9.50
Public Finance Theory	01	124	5.89
Conceptual Structure for Public Sector Accounting	08	56	2.66
TOTAL		2105	100

Source: Elaborated by the authors based on data from calls available on www.cespe.unb.br

In total, 11,090 questions were asked in the tests Cespe applied between 2000 and 2009, which required background knowledge in Public Accounting and an undergraduate degree in Accountancy, covering different knowledge areas (like, for example, Law, Economics and Mathematics, etc.). In this group, 2,105 (19%) questions required background knowledge in some branch of Public Accounting. The number of questions that addressed contents on Public Equity (Group 5) represented 21.66% of this total, the highest percentage observed. Second, with a difference by only 12 questions, contents on the Public Budget (Group 3) were present in 21.09% of the questions. The questions address aspects related to concepts, the elaboration and execution of the budget process. Among the content groups analyzed, the Conceptual Structure for Public Sector Accounting was the least required topic, in the calls as well as in the tests applied to public office candidates.

6. CONCLUSION

In this study, the most required Public Accounting contents in Brazilian public competitive examinations were identified, categorizing the collected questions into subgroups and drawing a parallel with the content proposal by the Federal Accounting Council. The analysis revealed a predominant focus on Public Equity questions, which covered the concepts, classifications and stages of Public Revenues and Expenses. Contents on the Public Budget ranked second in the list of the most required contents in these examinations for functions specifically directed at accountant. This was the most frequent knowledge axis in calls though. The relevance of the Public Budget theme in the assessment of new public servants is due, among other factors, to the compulsory elaboration of budgets in each Public Administration sphere, as an instrument for control and disclosure to society of governmental programs and their compliance.

Despite the low incidence levels of questions related to the Conceptual Structure of Public Sector Accounting and Public Finance Theory, knowledge on these content areas of Public Accounting is essential to understand other themes and provides future public servants with a more critical position.

The proposal the CFC presents covers the full contents of the subject Public Accounting, not just the background knowledge required in public competitive examinations, as presents. This suggests the feasibility of this document as a standard Accounting program menu, due to the extents of its contents, granting students a panoramic view of the area and the possibility to develop more critical and innovative ideas, the paramount objective in the current job market.

As observed, functions whose responsibilities were activities accounting professionals should perform are also destined at professionals graduated in other areas, like Business Administration and Economics, without any specific legislation on the destination of these places. In the analysis of the test questions, repetitions were found among Cespe tests. In some cases, the same text was simply transcribed

in distinct tests. In others, only figures were changed. Due to the large number of examinations this institution organizes, its database reveals little variation, and topics have been addressed similarly in the last ten years. As a result of convergence with International Accounting Standards, this scenario may change in the next years, as required contents will change, demanding different questions that correspond to the new requirements future public servants will be confronted with.

Although the research covered 561 calls published over a ten-year period, calls by other organization committees than Cespe were not included, which could have added a further 314 calls to the sample. The research was limited to the analysis of a single committee, due to the non-availability of information about the examinations by other committees. Considering the full universe of examinations, or a sample of examinations that included tests by other committees, could give a better picture of reality. Difficulties were also met to fit the examination topics and questions into the proposed CFC classification, due to the presence of interdisciplinarity in some cases. In addition, the definitions the CFC suggested about some topics are extremely summarized, leading to deductions about the classification.

With a view to a more comprehensive view, the comparison between the proposed contents and the knowledge required in public examinations could also be extended in other accounting knowledge areas, developing a complete comparison between the CFC proposal and what is being demanded in calls of public competitive examinations for accounting professionals.

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