

# Beginner's Luck or Misfortune: Challenges in the Early Years of Professional Career of Accounting Science Professors in Brazil

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**How to cite this paper:** De Farias, R. S., & De Araujo, A. M. P. (2021). Beginner's Luck or Misfortune: Challenges in the Early Years of Professional Career of Accounting Science Professors in Brazil. *Creative Education*, 12, 2555-2574.

<https://doi.org/10.4236/ce.2021.1211191>

**Received:** October 11, 2021

**Accepted:** November 13, 2021

**Published:** November 16, 2021

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## Abstract

The aim of this paper is to understand how the accounting professor in Brazil begins his teaching profession, and the challenges faced, the expectations raised, and the stimuli received in the early career years. The survey was carried out through semi-structured interviews with twenty-two accounting professors to identify the meaningful experiences in the beginning of their careers. The interviews were guided from the narrative of the subjects and the evidence was analyzed making use of thematic analysis templates, resulting in two main categories: previous and early career experiences; and challenges, expectations and influences in the early teaching. The results point that the meaningful experiences, which contributed for the teaching, were obtained through academic tutoring in undergraduate course, and teacher training in postgraduation, as well as in the several professional areas of the accountant, in the job market. The entry in the career was marked by the challenges of age, lack of preparation and insecurity. This study contributes to reflecting a new look for experiences in undergraduate program, such as academic tutoring, as “the first teaching opportunity”; and for the implementation of “introductory” teaching, and continuing education courses in the Educational Institutions, so that the teacher feels as he is part of the process when he understands the positive impacts of his participation, for his personal and professional development.

## Keywords

Teaching, Higher Education, Continuing Education

## 1. Introduction

The higher education professor's area of action is wide, complex and it requires

countless work fronts in several factual work situations which require educational background and multiple knowledge (Ferreira, 2015). The performance of his activities is not limited to handling teaching along with the students in the classroom, but also to academic guidance and management, when he is the course coordinator; author of scientific papers, books, and technical material; extension project coordinator, among others (Kreber, 2010; Remmik, Karm, & Lepp, 2013).

When entering the university field, several challenges come up, beginning with the demand of required activities, which the professors are not prepared for. Teaching training is assigned to *stricto sensu* postgraduation courses, since one of their objectives is forming competent professors who can meet the demand in higher education, as directed by the Coordination of Higher Education Personal Improvement (*Coordenação de Aperfeiçoamento de Pessoal de Nível Superior—CAPES*) (2014), what is seen, however, is that this training happens in a subtle way and without the necessary systematization (Ferreira, Leal, & Farias, 2020; Ferreira & Leal, 2020; Araujo, 2017; Silva, Kreuzberg, & Rodrigues, 2015, Laffin & Gomes, 2014; Nganga et al., 2014).

When drawing a parallel between the accountant and the professor, you notice that the first one has professional education, and his occupation is ruled based on legal regulations. Nevertheless, the professor, the one who enables the accountant's professional education, is not identified as professional since teaching is not regulated as an occupation in the Ministry of Work and Job (*Ministério do Trabalho e Emprego*) in Brazil, and also, because neither does he receive teaching training, in the higher education scope, nor is there objective policies for such a thing.

The structuring of higher education institutions in Brazil, regarding its beginning, had successful professional experiences in the professor's field of work as criterion for the admission in teaching career; being, on several occasions, invited to be part of the faculty due to his market expertise (Masetto, 2012). Currently, the admission criterion, in general, has been the domain of the field specific knowledge and academic title (Bastos, 2007), on a number of occasions, it does not even take into account the knowledge of the constituent elements of teaching (Lourenço, Lima, & Narciso, 2016; Almeida & Pimenta, 2014).

This study aims to understand how the accounting professor starts his teaching career, and the challenges faced, the expectations raised, and the stimuli received in the early years of his career.

To reach the goal proposed, the qualitative approach was used, under the interpretivist paradigm, based on subjectivist ontology and the constructionist epistemology since the experiences lived by the professors were understood from the interpretation of the subjects themselves. For this purpose, semi-structured interviews were used as a tool to build up evidence. In accordance with Lima, "the human action of giving meaning to what is lived takes place through a narrative process, in which we make us up as a subject of possibilities and knowledge" (Lima, 2012: p. 136).

When using this methodological approach, it is possible to give the opportunity to the subject to cause changes in the way he understands himself, the others, and the contexts in which he is inserted in, and which led to his experiences. Thus, the meaning of experience proposed by Larrosa (1996: p. 135), in which “the interpretation of the past is experience only when we take the past as something to which we must attribute a meaning regarding ourselves”, meets what is proposed in this study.

## 2. Methodological Issues

This study has a qualitative approach, anchored in the interpretivist paradigm (Denzin & Lincoln, 2011) since it sought to interpret the path of the accounting professor regarding the beginning of their teaching career, as well as the challenges faced, the expectations raised, and the stimuli received in the early years of their career.

The methodological guidance falls on the qualitative interpretive study proposed by Merriam (1998) since this kind of study seeks the view of the world of the people involved in their specific context. Thus, aiming to capture different learning experiences lived during each individual’s personal path (Smith, 2003; Feixas, 2004), semi-structured interviews were performed with twenty-two professors.

The sample consisted of men and women; in different phases of their teaching career; with different educational background, both in undergraduate and post-graduate, whose teaching takes place in different higher education institutions (public and private universities and colleges in Brazil).

The interviews were guided from the subjects’ narrative because the narrative of personal experience is “a way to remind past experiences combining a verbal sequence of clauses [syntax] with the sequence of the events which in fact had taken place” (Labov & Waletzky, 1967: pp. 21-22), aiming to capture experiences prior to the teaching career, in formal and informal knowledge-building environments; and the challenges, expectations and influences received in the beginning of their careers.

The evidence were analyzed using the thematic analysis, through templates (King, 2004), founded on the “contextual constructivist” position adopted by Madill et al. (2000), which assumes the researcher presumes there are always multiple interpretations to be done of any phenomenon.

As successive reading of the full interviews was carried out, excerpts regarding the aim of the study were sought previous and early-career-year experiences. The organization of the first and second order categories and of the selected excerpts was performed at Excel® and arranged according to **Table 1**.

Therefore, it was possible to identify two analysis categories, deeply related and articulated between one another since the professional development, under this study’s perspective, takes place from the experiences lived. In the next topic, the research results based on these two categories are presented and discussed.

**Table 1.** Categories, subcategories, and description used for analysis.

Category: Previous and early-career experiences	
<i>Subcategories</i>	<i>Description</i>
Undergraduation	Experiences which contributed to the beginning of the teaching career
Postgraduation	Livingnesses which marked and added to the teaching practice
Professional Experiences	The building-up of professional experiences before teaching career
Category: Challenges, expectations and influences in the beginning of teaching	
<i>Subcategories</i>	<i>Description</i>
Admission in teaching	“Becoming” a professor, paths followed and the “admission received”: invitation, indication and personal pursuit
Motivation to “become a professor”	Personal influences, breaking barriers, “gift”, sharing knowledge; and external, family and professors
Where do I start? Inspirations...	Behaviors to be, or not to be, adopted based on role model professor’s observation and counter examples.
“I was too young...” challenges in the beginning of the career	Situations and feeling raised in the beginning of the career

Source: Own creation, based on King (2004).

### 3. Results and Theoretical Arguments

The results were outlined by the experiences of the twenty-two interviewees from their own view on the preparation for teaching, and the admission in the career, seeking to understand the meaningful experiences which led to the choice for the profession, the way how they entered in higher education, the expectations raised, and the influences received.

For this purpose, the session is divided based on two analysis categories: Experiences prior to teaching and Challenges, Expectations, and Influences in the beginning of the career. At the end, the summary of the results will be presented.

#### 3.1. Experiences Prior to Teaching and in the First Years of Teaching

Building up a career begins way before the admission to higher education. Thus, contributions for building up the being a professor and practicing teaching during undergraduate and postgraduation are alleged by the participants, and they will be the focus of the first analysis category, along with the professional experiences in the accounting field, an important characteristic in the teaching admission.

The first contact with the teaching reality takes place from experiences lived while being an undergraduate student, and in other school environments as well, but the focus of the study will be from the undergraduate on, as the first step to build up the ability of being a teacher.

The tutoring program is the main experience reported by the professor at this education level as preview to teaching. Tutoring is seen as “the first step for

teaching, in context even while undergraduate” (BRUCE). To Frison & Moraes (2010: p. 127), tutoring is “a support strategy to teaching in which students who are more advanced in the programs of academic qualification cooperate in their classmates’ knowledge acquisition process”. And, therefore, it becomes an opportunity for the introduction to teaching, as reported by the professors.

[...] thus, regarding the aspect contact with the students in another one, with another hat because, when you are a tutor, whether you want it or not, you are there in that position to be a facilitator. And to be a facilitator, you have to see that content, which you absorbed and try to pass it on somehow.

[...] The relationship in there is a student-student one, so, whether you want it or not, I believe that, in a certain way, at that point, it was already necessary a little of thought on teaching and learning, or didactics, strategies, whatever. Nevertheless, I believe, it is still much more common sense, isn’t it? Since it is not common to have tutor’s training in tutoring, there isn’t ... there is a tutoring program, but there is no support for tutors because, it is understood that, since he is going to help the professor, so, somehow this exchange happens, but, in practice, it does not take place, [...] inevitably, it is a teaching stage, despite really incipient, it is already, isn’t it? (BRUCE).

[...] tutoring is an excellent way, because it is a way for you to learn how to explain, to work on your teaching. Since the student has already seen the subject with the teacher, and you must explain it in a different way to see if he understands that (because with the teacher he has no), he has been having a hard time, and it helps a lot, I believe it really, really helps. (ATHENAS)

Experiences ... I was a tutor. I did undergraduate research. I did all of that during the business course, so I believe it contributed a lot and I was challenged by my professors very much, [...] I was the class nerd, let’s put it that way. I was the outstanding student of my class, so I tried to hang out with my classmates, in a study group so that I could help them as well, right? So, that helped me a lot to be more secure, [...] of the control in the classroom because I was very young when I started, wasn’t I? (FRIDA)

Tutoring is highlighted by the interviewees as an introductory and important practice to teaching since in the first teaching opportunity; the student-teacher needs to find ways to promote the teaching-learning process alongside his classmates, entailing good experiences in the beginning of his career. In this phase, however, he lacks guidance and training for that.

Regarding the tutoring process, it is worth considering making it an introductory practice to teaching career, in a structured way, as it happens in the teaching practice in post-graduation, mainly for the BA degrees. From the accounts, it is noticed that being a tutor during undergraduate helps in the transition from being a student to becoming a teacher, it gives the professors more security, and self-confidence when they start their careers.

In post-graduation, teaching practice is considered a curriculum content alongside with the preparation for teaching since it brings the student closer to the environment in which he will, later, act as a university professor (Alves, Barbosa, & Dib, 2016), and it can be considered a transition moment between being student and becoming a teacher, and, many times, it is the first practical experience in teaching.

In some speeches, it is possible to identify the contributions the experiences lived in the beginning of the teaching career, from technical knowledge, such as class planning, material creation and tests; and practical knowledge, when teaching classes; to personal and interpersonal development, such as loss of inhibition, the way to behave in front of the students, and solving specific teaching problems, as it can be observed in the excerpts that follow.

[...] after that, we had a subject called “Teaching practice”. Teaching practice is when you articulate a tutoring session, you go to the classroom, one of the professors invites you to go to the classroom, and to teach the class, and it was the Macroeconomics professor who invited me to help him at college, and then, I started enjoying that (KARA).

Teaching training? [Right]. The first situation would be when you put yourself next to the professor, in the professor’s position, it is already a transition moment, in which you begin to have a little more rapport with the activity, [...] the second contribution would be from the experience itself of being in front of a class of 50, 60 people, who are there waiting for you to present a content, present some stuff, which they can learn properly, so they will raise expectation regarding your class, and by the experience of being up there on stage and checking, well ... what we say, we have to “piggy-back”, gain experience in having flexibility, in getting a questions, in being prepared to get all kinds of questions, unpredictable things that happen on a daily basis in a class, [...]. So, these things are relevant and were important in the teaching practice so that we could put ourselves in the professor’s position and see that there is this situation of relationship, of problem-solving, in which you must be prepared to deal with any situation in this student-professor relationship. [...] in some classes, there were two opportunities, I was responsible for the class ... he (the professor) gave me a certain topic, and he challenged me to prepare the class, make the planning, within the time set, make the presentation of the class, prepare, present, and apply an exercise. [...] (HERCULES).

[...] before starting teaching [...] the really most important thing, which was essential for me, was to take part in the tutoring program, of the PAE [...] in the master’s degree and doctorate subjects, you are obliged to present a seminar, so you lose your inhibition a little. Well ... I think in that sense it helped me a lot, but it is just losing your inhibition, it is not anything technical, in which you are learning how to deal with people, how to teach contents, how to try to change a very difficult thing into something which is

more palatable, so, what was really useful was tutoring. I am always thankful for having taken part in the tutoring program, such as the PAE. Besides that [I did not understand that], besides this aspect of you having to teach contents in front of people in the master's degree and doctorate, which is more an inhibition issue than anything else, there is nothing like that which I remember being very relevant, you know? (HARRY).

The contribution of the tutoring program during the post-graduation was clear to those who took part in it, in practical and observational terms, and contributed to their professional development. The idea that post-graduation does not prepare them for teaching is also emphasized, "post-graduation does not prepare you for that; it just brings you more specific knowledge, right? In fact, neither the undergraduate nor the post-graduation prepares you to be a teacher, do they?" (ÊNIO), showing that not everyone had the opportunity to be in contact with specific aspects of the occupation during the post-graduation, some excerpts portrait this scenario.

[...] in our course nowadays, the master's degree itself, in accounting, is very technical, it is basically knowledge, but we don't have [she got quiet] ... in the master's degree, we become experts in the technique, and not, let's put it that way, in the essence of what it is to be a professor, and of what it is to go to a classroom (DIANA).

The other [subjects] ones, both that of Finances and the master's ended up giving us technical support, didn't they? But there were no subjects, at least within these two courses I took, which gave me the basis for teaching (LUKE).

The beaten path is own and private for each person, as well as the appropriation, reflection, and the applicability of the experiences in the professional practice, as shown by Clarke & Hollingsworth (2002). Some reports reflect this process when they talk about their trajectory while students, and how much the experiences prior to teaching added to building up the teaching person.

When you take on a new group, whether you want it or not, you start building up your way of acting, don't you? Your, let's say, *modus operandi*, right? Your teaching practices. But, yes, my way of acting today, at the planning level, and even teaching-learning strategies, has a lot to do with the experiences I had, talking about the first question you asked me, in the undergraduate level with the tutoring, and even, at last, in the doctorate level, so, yes. It was a set of actions which I think that nowadays, looking at my teaching experience, I feel more confident, comfortable, to build my disciplines and, from that, follow them and that's it (BRUCE).

When I started my master's degree, my perception began to change a little bit. So, in the classroom, I would no longer reproduce only what was in the textbook; I tried, at some still embryonic form of reflection, but I tried to promote thought autonomy, argumentative autonomy, anyway, the stu-

dent's autonomy, right? And I have always been involved in the technology area, the technology field has always called my attention. And then, I started using some technological resources which existed at the time, very different from what they are now, got it? [...]. During the doctorate, I was more mature – personally and professionally. My view of the world was already another one; my understanding of things had changed along the time. Between the end of the master's degree and the beginning of the doctorate, about 7 years went by. And during this period, my personal livingness, and, mainly, the professional ones provided me important maturity. The aging process and the gathering of several life experiences, including the professional ones, made my expectations regarding the completion of the doctorate had a focus different from that I had when I started the master's. Instead of waiting for what was offered to me as a “package”, I expected, in fact, that the knowledge helped me to build my teaching profession in a more solid way. And the doctorate, for me, was also faced as an important step for the opening of new teaching profession possibilities. And that was what happened, thinking about that now (BARRY).

The last aspect highlighted as livingness experiences before the admission in teaching regard the professional opportunities in the job market in accounting corroborated by the study developed by [De Farias & De Araujo \(2018\)](#). In accordance with some studies, having theoretical knowledge (academic qualification) and market experience (professional qualification) are among the most important competences in an accounting professor according to the students, pointed out by empirical studies ([Tolentino et al., 2014](#); [Rezende & Leal, 2013](#); [Marques et al., 2012](#); [Nogueira, Fadel, & Takamatsu, 2012](#); [Gradvohl, Lopes, & Costa, 2009](#)). This, reports on the experiences obtained in the job market are shared in some excerpts by the professors.

[...] my professional activity helped me a lot and, in fact, it opened doors so that I could teach in the undergraduate. I was only able to get the openings in the undergraduate course due to my experience in credit analysis (FRODO).

Yes, I am an accountant in an accounting office and professor. I perform the profession in an accounting office which I keep along with education. In fact, I have two positions in the accounting field, one as an accounting office manager and the other one as a university professor (MARIE).

The beginning of my teaching was very rewarding for me because I used to teach financial management and I worked in my family's company in the financial area so, when I would teach, for instance, credit granting policy, I explained what we had done in the company and which had worked, or which hadn't. Thus, it helped me to provide legitimacy, well, because I was very young, and, at that time, I had only the undergraduate degree, and the students respected me a lot due to the practical experience I had then (FRIDA).

[...] what I usually say is that the public sector teaches you a lot, in all aspects, well, I worked at the city council, I was the accounting officer, I used to take part in accounting, I took part in bidding, and so on, but, in the public sector, in which I got experience away from teaching, there at the city council, it helped me a lot because you deal with several situations involving laws, issues related to projects that I think that, in a certain way, has helped me up to now. There are many things here at college that I know I learned in the public sector, even apart from teaching since the public sector teaches you a lot. So, these eight years I worked at the city council, I could notice it helped me with the theoretical background, the practical background, the management process, how to deal with the public sector, legislation issues, issues on how public matters, such as bidding, are submitted, and so forth. In fact, I even taught that. It is not the area of my tender here, but, for two years, I taught public accounting, and I was able to teach public accounting because I had worked at the city council in public accounting, so that helped me a lot in that sense (PETER).

Still seeking to understand how the referral Professor in Accounting Sciences becomes a professor, the next section will try to identify what challenges in the beginning of their career were, whether there were expectations, or not, and who or what influenced them to start teaching.

### 3.2. Challenges, Expectations and Influences

The beginning of the teaching career is understood by Huberman (2000) as the first phase of the professor's professional life cycle. In this phase, two paths can be followed, the path of the excitement with the new challenges; and the survival one since several problems can be run into "when the professional has no proper preparation to work with teaching, excessive workload, relationship problems, aspects which characterize the 'reality shock'" (Lima et al., 2015).

The admission for the trajectory in the profession is marked by unique paths among the interviewees. Some had been invited, while others had been indicated for the position, and thus, "fallen into that", others had pursued and planned the career since their childhood. Whether with or without expectations, fear, insecurity, and enthusiasm, they faced personal challenges, such as breaking barriers, lack of pedagogical know-how, and age; challenges imposed, as taking on subjects which they did not master; and institutional issues, as the large number of students in the classroom, lack of support and low pay.

The practice was being shaped, even in face of the challenges, many of the professors had it based on the improvement of the experiences, good and bad ones, which they had lived along their education (from undergraduate to post-graduation) since many of them 'went to bed as accountants and woke up as professors' (Lima et al., 2015).

The four subcategories referring to the challenges, expectations and influences in the beginning of the career are: 1) Admission to teaching, it portrays the "be-

coming” a professor, the paths followed and the “admission received”, whether through an invitation, indication or personal pursuit; 2) Motivation to “become a professor”, presenting the personal influences, such as breaking down barriers, “gift”, and the feeling of desire to contribute when sharing knowledge; and external, from the family and reference-professors along the school life; 3) Inspirations, it reflects the behavior to be adopted, or not, based on observation of role model professors and counter examples; and finally, 4) Challenges in the beginning of the career, situations and feelings generated in the early career years.

Sacristán (1998) states that, the admission in teaching happens, many times, without a transition process, of passive experience as a student to the active behavior as a professor. While for some people the beginning of the teaching career in higher education is a personal choice, for others, it takes place naturally in a circumstantial way.

Some excerpts reflect this reality, which has been perpetuated since the beginning of the organizational structure of higher education (Masetto, 2012), and it shows that the admission in teaching takes place, mostly, through indication or invitation, or due to the successful professional experiences in the professor’s field of work. It is worth highlighting that starting the career through indication or invitation does not mean the person has not pursued to follow this professional branch.

In 2011, in the end of 2010, a colleague, a lawyer, got in touch with me saying that the college needed professors, exactly in accounting, and then, I went through the recruitment process, and here I am [...] (CLARK).

[...] one of the people invited me to take a trial lesson in an institution and it was when I really started to join the teaching profession [...] (LUKE).

I had a lot of contact with the professors, well ... while a professional, I had a lot of contact with the professors of this higher education institution, so ... I was invited to work in a higher education institution, [...] And I decided to take the risk, [...] (BARRY).

[...] and then, it was a situation I had not expected, I left a company, a multinational company where I used to work, and it was when the invitation to teach came up, right? [...] look, it was something by chance, [...] I was indicated by a friend of mine, [...] and they tested me [...], and I said, “Look, I will tell you the truth, I have never taught before”, and then they said, “no, but what matters is what you, in a few minutes, showed them and us, and that is enough for us to know you will develop yourself in this career satisfactorily” and then I said, “Well, let’s go for it” and then, I started (LOGAN).

[...] while I was an accountant, let’s put it that way, in an office to be more exactly, I was invited for a tryout in a college to take on a subject; I passed and it was when, in fact, my life in the academic environment started. But I would say, it was too fast; I finished university, took an expertise course and then, I was already in the classroom, in the undergraduate level (YODA).

In view of the reports on entering the teaching profession, it is questioned which the reasons to start teaching, and to keep the career as a higher education professor were. During the analysis, it can be noticed that the professors' motivation differs from those who were admitted in teaching through an invitation or indication, and those who, at some point, pursued to start that career. The feeling of knowledge sharing, making the difference in the pupils' lives and enjoying teaching is narrated as written in the following excerpts:

My personal expectations. Well, in fact, I had always thought that we needed to disseminate knowledge. I am not a knowledge topnotcher, but I think we are lifelong learners; we learn something new every day, and I think it is our responsibility during our journey in this life to share such experience. [...] it was due to that thought that I embraced the undergraduate and I can't let it go [...] (SCHINDLER).

[...] the desire of being a teacher [...] I feel very valued as well, teaching in a college. I think it is a gift, isn't it? I think we are born with this gift, my father was a professor too, and I also think I inherited it, right? [...] we can't help saying that it is an income supplement as well, an extra help, but what weighs more is really the gift matter, the desire, the will to be a professor, of being involved, do you get it? In passing this knowledge on, yeah, being together with the students, living their experiences too, helping, contributing somehow for the students' education [...] (ÊNIO).

[...] if I could summarize it, it was through the example that I decided to start teaching, and mainly, trying to be good at training people in fact, at helping people to go from point A to point B with excellence, to really improve, in the end of the term when compared to the beginning of it. I think these are the two things, the main factors which motivated me to start teaching, first, it was the example, I mean, the idea of a professor's example, and the motivation. I think motivation of making a difference in someone's life, of improving this person, of learning that content [...] (HARRY).

First of all, it was something I had always wanted [...] it was something like, let's say, that I understand as something natural, and then you fall in love with it more and more. Because, as my colleagues say, "teaching is almost like brandy. You keep on drinking it and can't stop, isn't it?" I gave up on my life, let's put it that way, my business career, do you get it? (MERA).

Look, since I graduated in high school, I had the desire of being a teacher in mind [...]. It was a very good experience, I have always liked the classroom, this contact I have with young people, ok? It is something that makes me feel good. (IRENE).

When considering the influence factors of the teaching profession, Goodson (2000) identifies, in the interviews carried out, the occurrence of a favorite teacher, which significantly influenced the professor while he was a student. The perception of the teaching profession is built from experiences lived while being

a student, through observing the professors along the school life. The professional posture and the incentive given become, on many occasions, crucial for choosing the career. This portrait is noticed in the excerpts of the interviews carried out.

During undergraduate, I had a professor who guided me, she was inspiring, ok? [...] Aspects, regarding teaching in the classroom, the way she conducted the class, the subject, have also inspired me and conducted me in this process. In fact, when we get into the academic area, we always take, as basis, some professors we had, don't we? I see that a lot, we try to apply the experiences we had, what we thought it was correct, and what was not when we studied, and we base ourselves on some professors, don't we? Not only the positive issues, but also the negative ones regarding the positioning in the classroom, ok? (DIANA).

[...] it was an economics professor who loved to put me in front of everyone to explain something to the students, and then he told me, "Ah, you have got to teach, you are good at that" [...]. [...] I started talking to the coordinator, I started talking, and I was a good student, the professor liked me, and then I started talking about teaching [...] (ATHENAS).

It was the fact that I had some examples from professors I had had at IES [undergraduate course], who led me to apply for that, to reach that position, where they had reached regarding know-how, mastery, etc. so that influenced me a lot, those people, some people I met during my undergraduate and post-graduation, who made me desire, let's say, to, someday, reach the position I am in today and that I like very much [...] (SPOCK).

The teaching career, on many occasions, begins without the person having had the proper professional and personal preparation, lacking the understanding of didactic and pedagogical know-how, and the profession dimension. Thus, the professor makes use of the observations performed and, from a critical positioning, he structures his teaching, shaping the experiences lived while a student, and his observation of his peers. The perception of the dynamics of the professors who stand out, and the pondering of what was a good or bad experience is what validates the initial practice.

Look, as I have already told you, when I started my teaching life, I was inspired by some professors I had had. Then, when I saw myself in front of a classroom, in the first day, perhaps I still didn't have this way of thinking, but after that, when I continued my career, then I kept on thinking about my professors, remembering the didactic methods they had, the class methods they used. Of course, we will not compare the class methods used 40 years ago to the ones I use in class nowadays. They are completely different, but I was inspired by them, let's say, because of the know-how they had, let's say... the way they taught us at that time. When I started my teaching life, my teaching career, the boards were green and we used chalk, so... not

anymore. Nowadays I have a very different structure there at IES, where I currently teach. So, I would say that the modernity nowadays, all those technological devices we have now, they help us a lot, and what I remember from that time when I was a student, it was really the way the teachers were engaged in class, and then I took them as models. The dedication they had, their commitment with the class, with the students... helping them not only in the classroom, but also outside, exchanging ideas, exchanging experiences, that was very, very important for what I do today, that was really something which gave me the basis to be a professor as well (LOGAN).

[...] long ago, when I started teaching, [...] I based myself on some professors I had had, who, in my opinion, were references. That was very cool and it worked well, and I was also inspired by the models of some others who were not a reference because I knew what they did was not cool to be done (BARRY).

[...] when you intend to be a professor, you even become critical, a more critical person regarding professors, regarding the way other professors teach, how they teach their subjects, so, I would look at professors, who, eventually taught a subject in a certain way, taught the content in a certain way and that was not so didactic for the student, and I would notice another professor, “wow, his class is such a good class”, but, why is his class so good? So, I see that this experience of watching other professors, of looking at the content of other professors, the way they teach, that is really very important, so that we can define a real critical sense of how it is going to be, how I want to teach, how my profile as a teacher will be, how I want to organize the information of the subject I will teach so that it is didactic and easily accessible (ATHENAS).

When reporting their observations, some people point out that the practices carried out by their professors during undergraduate and post-graduation, as well as their peers' after they are admitted in teaching; and that, they make use of, and replicate that in their teaching. According to Cortesão (2000: p. 40), “university professors usually teach the same way they were taught, assuring, by their practice, a somehow efficient transmission of knowledge and of socialization identical to that they were the objects of”.

Another point analyzed concerns the challenges faced in the beginning of the career. Aspects such as age, being too young; the lack of training; and the fact of taking on subjects without having the right mastery of the subject were pointed out as the main challenges faced. Some others even highlight feelings, like insecurity, and the challenge of earning the students' trust, mainly because, many times, they are younger than the students themselves.

Personal, yes, always, in fact, the master's professor himself used to say, “Gosh, you want a subject in undergraduate course, for instance, you want to be the professor of that subject, but you will never start by that subject”, he used an expression I still use nowadays which is “you will have to chew

the bone”. So, for example, I didn’t use to have much experience in international accounting, at the time when there was this subject, but the personal barrier was exactly to sit down and study, take the IFRS Fifecafi online course, and, well ... you know? It was very good. The personal barriers were exactly regarding that, this age issue, this issue of ‘chewing the bone’ of subjects (CLARK).

Another problem I had was when I was taking the master’s, and I started teaching. I thought that teaching in the undergraduate, the students would have to study in undergraduate the same way I did in the master’s, and that was a conflict, and do you know why? Because I wanted them to study in undergraduate, I would give them activities to read, I would give them projects to do, things to study out of the classroom, and they did not do that. It was a private university, most of them worked all day and studied at night, and there was a little conflict at that time because of that, because I would give them a lot of things to do, but they didn’t, and then, after some time, you start understanding that they do not have time, [...]. then, I was able to adapt myself a little, and, again, in the beginning I didn’t know how to plan my class very well, I didn’t prepare enough exercises, nor to prepare how much I would talk, I ... I would see the other professors teaching, up to that time, the professors I got in touch with, they would get into the classroom, get the chalk, go to the board and teach, and then, I thought teaching was like that, so I would take the chalk, go to the board, teach the class ... but the problem was that it was not working, not everything, maybe the didactics, I mastered almost nothing since I was just starting, almost nothing, nothing; I was starting so I had a problem right there, I did not know how to plan my class (KENOBI).

Nowadays, for sure, I tell you that it was difficult, yeah, because when I started, the lack of confidence, my coordinator came and told me this “Ah, I need your teaching plan”, I had no idea what it was, so I had to look for that and so on (PETER).

Oh, my! Since there were a lot of students, there were 60 - 70 students, I would get crazy, but I ... I got a lot of subjects, [...] and the students would give me positive feedback, back then, right at the beginning, so I started enjoying it and I started being confident, [...] (KARA).

Bozu (2009: p. 58) defines the beginner professor as “[...] that one who has just graduated in university and who starts teaching for the first time in an educational institution. He is characterized by having little or no previous teaching experience”. Feixas (2002: p. 1) on the other hand, defines the beginner university professor as “[...] a young and newly graduated teacher, with some professional experience and with at least three-year experience in teaching in a university, which ascends to a teaching position”.

[...] in the beginning, with a lot of difficulty because I was very young, and so on, and there were students in class who were older than me, in the be-

gining, it was not that simple, but, anyway, I started devoting myself even more to that [...] (LUKE).

I wanted to run away from the classroom on the first week. Most of the students were older than me [...] and then, talking to a HR person, who was a very well-prepared person regarding that too, well, she helped me, she helped me face the classroom again and, since then, about 15 years ago, I haven't quit teaching (MARIE).

[...], my challenge was, since I was very young, so the great challenge was the legitimacy in front of the group because my business undergraduate course was a five-year one, and I started teaching the students of the fourth year, so I would teach my pub mates, let's put it that way, so it was quite complicated for them to respect me as the class professor; they thought it was a prank, get it?, Yes, in the beginning it was like that, but as time went by, as I told you, my field know-how, of the job market helped me a lot since I spoke the same language they did, so, what helped me was that we would speak the same language, I didn't talk about theories, but I used to talk about practical issues, which were going on, and I would talk about my daily routine in finances, so that helped me very much (FRIDA).

The feeling of fear and insecurity was another aspect pointed as a challenge faced by the professors in the beginning of their careers. When they came across students-workers, more experienced in terms of professional practice, who carried along a "load" of knowledge, the professors saw the need of studying and preparing themselves better to feel more able and confident.

[...] when I was just beginning teaching, I would get books, I would follow the books, and I tried to organize the contents. It didn't work well all the time. I had a lot of adult students. They were businessmen, accounting office workers, it was very difficult because they thought they knew more than I did, literally, in practice of how to apply all those concepts, they all knew more than I did, ok! And then there were those tax issues, those more specific issues applied in an accounting office, and it made me feel really insecure, so I would prepare myself very much to step into the classroom [...] at that time, when I started, the difficulty itself was to know all the subject, to be prepared for the several questions (SELINA).

[...] the only thing I had at that time, in fact, was insecurity because I started my teaching in higher education. [...] it was the only problem I had, but it was with my own self since I had to seek more knowledge, I had to study more, so, when I look back, I see that I have evolved a lot [...] (PETER).

In the beginning of our career, the difficulty we have is the insecurity, isn't it? At some moments, you have challenges, for instance, in the classroom, specially because I started teaching in the business course, which was a course in which several students had had experience in business management for some years, and who would ask me some questions which I had neither experience nor confidence to answer. Nowadays, I feel I am totally

prepared to answer them, but the questionings would make feel insecure, I used to feel this insecurity issue (IRENE).

After the thoughts on what motivated them to start teaching, and the countless challenges faced, it was noticed that the professional development, at that first moment, was build up from trial and error, breaking barriers, and thus, consolidating their professional career.

### 3.3. Summary of the Results

Upon the thoughts on the period of educational background and professional qualification, which took place before starting the career as a university professor, and in the early teaching years, which for many of them are concurrent periods up to now, **Table 2** was built up, and it summarizes the meaningful experiences, which emerged from the speeches of the interviewees for establishment of Being a professor along this period.

After thoughts on what motivated them to start teaching, and the countless challenges faced, it was noticed that the professional development, at that first moment, was build up from trial and error, breaking personal barriers, and based on professors who became reference along the education background. To briefly summarize the main experiences which came up in the speeches, **Table 3** was set up.

Therefore, it can be noticed that, even nowadays, the admission in teaching takes place through invitations and indications, from the expertise shown in the professional market. Not all the professors dream of being a teacher, but the opportunity comes up, and because of that they learn teaching with hands on, through trial and error, and from the memory of good and bad teachers they had. Moreover, it is concluded that the challenges faced in the early teaching years are due to the young age, lack of preparation to take on the several responsibilities imposed, which leads to insecurity, and, on many occasions, losses in the teaching-learning process.

**Table 2.** Summary of the category: Experiences prior to the career.

Undergraduate	Post-graduation	Professional Experiences
<ul style="list-style-type: none"> <li>Academic tutoring</li> <li>Scientific Initiation Project</li> <li>Other Activities: participation in fairs, conferences, junior company, academic week, technical visits, participation as student representative in course collegiate, and study groups</li> </ul>	<ul style="list-style-type: none"> <li>Specific academic disciplines of the subject</li> <li>Academic disciplines in Education</li> <li>Teacher training</li> <li>Exchange of experience among peers (students) and professors</li> <li>Post-graduation in Education</li> </ul>	<ul style="list-style-type: none"> <li>Government official</li> <li>Tax and business consulting</li> <li>Head auditor</li> <li>Expertise</li> <li>Controllership</li> <li>Internship in accounting office</li> <li>Multinational</li> <li>Other areas</li> </ul>

Source: Own elaboration.

**Table 3.** Summary of the category: Challenges, expectations and influences in the beginning of the career.

Admission in Teaching	Motivation to “becoming a professor”	Where do I start? Inspirations...	Challenges in the beginning of the career
<ul style="list-style-type: none"> <li>• Through invitation or indication</li> <li>• Seeking the first work experience</li> <li>• For the challenge of it: “check whether or not I had a talent for that”</li> </ul>	<ul style="list-style-type: none"> <li>• Inner motivation: enjoy teaching, “making a difference”, “gift”, “childhood dream”, what being a teacher represents, breaking barriers</li> <li>• Advantages of the profession: autonomy and time flexibility</li> <li>• External motivation: support from professor and colleagues, family influence</li> </ul>	<ul style="list-style-type: none"> <li>• Observing, making use of, imitating, reproducing successful practices of reference-professors</li> <li>• Pondering and critically analyzing the practices which didn’t seem to work</li> </ul>	<ul style="list-style-type: none"> <li>• Age, too young</li> <li>• Lack of preparation</li> <li>• Taking on subjects without mastering the content</li> <li>• Insecurity</li> </ul>

Source: Own elaboration.

#### 4. Final Considerations

The study aimed to understand how an Accounting Sciences professor is admitted in teaching, and the challenges faced, the expectations raised, and the stimuli received in the early career years. This study has been carried out in the Brazilian scenario.

The research results evinced the importance of the experiences lived along the education background, in undergraduate and post-graduation courses, such as tutoring and teaching training, which were highlighted as possibilities of the first contact as “being a teacher”. It is important to point out that some professors emphasize what the lack of such opportunities caused, from the reality they lived.

Regarding accounting teaching, the importance of professional practice of the professors in the several accounting areas is clear. These experiences are reported as being the “entry door” for beginning the teaching career, and on several occasions, they are the ones that help give them more credibility with the students, mainly the professors who were very young when they started their careers, and that is one of the main challenges faced.

Moreover, the lack of knowledge on class planning, teaching methodologies, assessment and relationship with the students is highlighted as other challenges faced. Thus, the observation, appropriation, imitation, and reproduction of successful practices of reference-professors were what guided the early teaching years of the professors interviewed, as well as the thought on their own practice, from their own trial and error.

Important implications and contributions were identified by the findings of this study. Since undergraduate and post-graduation are the breeding ground which awakens in the students the possibility of becoming a professor, it is suggested that the tutoring follow-up process be carried out by looking at it as “the first teaching opportunity”, and, thus, that this experience is meaningful, even if

incipient, so that, the choice for the profession is more conscious.

It is also recommended that the Higher Education Institutions rethink the way they are carrying out their continuing education courses and stimulating their professors to take part in. Since an action will not have a true meaning unless there is a purpose, and if this purpose is not reached and changed into action, the action is not worth. Therefore, it is proposed that the courses on “initiation” in teaching, and continuing education be structured in such a way so that the professor has effective conditions to participate in, and, besides that, to feel part of the process when he understands the positive impacts of his participation in his personal and professional development.

Among the limitations of this study, the number of participating professors is highlighted. Despite the diversity in the subject’s profile, which is important to investigate the multiplicity of the existing contexts in higher education in Brazil and the diversity in the experiences of reference-professors in their performance venue, it is understood that expanding the evidence through the contribution of professors in similar contexts could bring greater contributions and thoughts on the theme investigated by this research.

For future studies, it is suggested that a new investigation be carried out on the admission in teaching and the early career years of professors in higher education since the reality witnessed, from the expansion of the number of Post-graduation Programs in the area, which can evince the predominance of a new profile of accounting professors.

### Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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