

**CONTINUING PROFESSIONAL EDUCATION: ANALYSIS WITH ACCOUNTING
PROFESSIONALS FROM SERGIPE**

**EDUCAÇÃO PROFISSIONAL CONTINUADA: ANÁLISE COM PROFISSIONAIS
CONTÁBEIS DE SERGIPE**

Anny Karolenny Silva de Souza

Graduanda em Ciências Contábeis pelo Centro Universitário Maurício de Nassau
Centro Universitário Maurício de Nassau (UNINASSAU/AJU)
e-mail: Karol_aracaju@hotmail.com
Orcid: <http://orcid.org/0000-0003-4990-9349>

Gilvânia Francielle Silva Mendonça

Graduada em Ciências Contábeis pelo Centro Universitário Maurício de Nassau
Centro Universitário Maurício de Nassau (UNINASSAU/AJU)
e-mail: francielle7mendonca@gmail.com
Orcid: <http://orcid.org/0000-0001-7769-5945>

Ronalty Rocha

Mestre em Administração pela Universidade Federal de Sergipe (UFS).
Universidade Federal de Sergipe (UFS)
e-mail: ronaltyrocha@gmail.com
Orcid: <http://orcid.org/0000-0003-4943-4195>

Adrienne Garcia

Mestre em Administração pelo Universidade Federal de Sergipe (UFS)
Fundação Getúlio Vargas (FGV)
e-mail: adriannecgs@gmail.com
Orcid: <http://orcid.org/0000-0001-8377-2548>

ABSTRACT

This study aimed to analyze the perception of the accounting professional about the importance of continuing education. For this, research was performed with a quantitative and qualitative approach, of simple descriptive character and application of descriptive statistical techniques. A questionnaire with open and closed questions by NBC PG 12 was used as a data collection instrument. Thus, a sample of 67 respondents was obtained, representing professionals registered with the Regional Accounting Council of the State of Sergipe (CRC/SE). The main results indicated that Sergipe accountants adopt mixed and face-to-face teaching modalities in universities, consulting companies, and courses offered by the regional Accounting Council, in the modalities of knowledge acquisition and teaching.

Keywords: Continuing education. Accounting. NBC PG 12.

RESUMO

Este estudo teve como objetivo analisar a percepção do profissional contábil sobre importância da educação continuada. Para tanto, foi realizada uma pesquisa com abordagem quantitativa e qualitativa, de caráter descritiva simples e aplicação de técnicas de estatística descritiva. Foi utilizado como instrumento de coleta de dados um questionário com questões abertas e fechadas em conformidade com a NBC PG 12. Desta forma, obteve-se uma amostra de 67 respondentes registrados no Conselho Regional de Contabilidade do Estado de Sergipe (CRC/SE). Os principais resultados apontaram que, os contabilistas sergipanos adotam modalidades mistas e presenciais de ensino em universidades, empresas de consultoria e cursos oferecidos pelo conselho regional de Contabilidade, nas modalidades de aquisição de conhecimentos e docência.

Palavras-chave: Continuing Education. Accounting. NBC PG 12.

1 INTRODUCTION

The economic situation and the labor market require that workers, from different areas of activity, remain up-to-the-top and qualified in terms of skills and technical requirements for good professional performance (CEDEFOP, 2015). In this context, continuous learning is seen as a lifelong journey, essential for any professional, which involves learning in the work environment, in living with qualified peers, in internet searches, and also in reading books and articles (VICENT, 2014).

In that perspective, continuing education is necessary to the professional of any area, considering that their knowledge is evolutionary and progressive (MEDEIROS; BEZERRA, 2016). Moreover, Gaymer (2006) argues that increased access to information, rapid changes in technology, increased global interactions, changes in the industry are some of the reasons for the search for learning. Going further, Castro and Amorim (2015) argue that the search for continuous learning has ample potential to boost the professional career of workers in general.

On this subject, Laal, Laal, and Aliramaei (2014) explain that continuous learning, continuing education, and professional development are synonymous and refer to an educational or training process that is the main tool for the success of an organization and its employees. Also, verifying the global scenario and constant advances in all professions, continuing education was based on the vision and need to qualify the services provided and prepare the various factors that the professions require (CARTAXO; MANFROI; SANTOS, 2012).

In this context of the relevance of continuing education for professional careers, Alves, Teixeira and Oliveira (2017) highlight the accounting branch, explaining that accounting is one of the most valuable sources of information for organizations since it offers data and analysis on the economic and financial performance of companies. On this subject, Socea (2012) reinforces that, in organizations, part of the decisions taken are based on the consultation of the accounting situation of the company, to avoid decisions that put at risk the information that is sent to the tax authorities, in addition to assisting entrepreneurs in the search for qualified management.

In this opportunity, Fonseca et al., (2014) affirm that the accountant must recycle and specialize, seeking learning, so that it performs precision work that generates information to its users, contributing to the growth of organizations and society.

Furthermore, prudent knowledge of accounting technical procedures and legislation is indispensable to the professional routine of the accountant (GHASEMI et al, 2011) and obliges

them to be able to meet the accuracy of the information provided, to avoid losses to themselves and third parties (ESHIET, 2018).

For this reason, it is believed that, in accounting, professional-quality should not be limited to undergraduate or technical courses, but a constant search for improvement, considering that organizations that keep accountants in their staff, or even those that outsource this activity, seek to avoid losses and achieve greater control and financial return (Abdul-Hadi, 2017).

Therefore, the Federal Accounting Council instituted by Resolution CFC No. 945 of September 27, 2002, Standards for Continuing Professional Education, aiming to maintain, update and expand the knowledge and techniques of accounting professionals. Currently, the program is governed by NBC PG 12 (R3) and includes all professionals in the accounting sector but distinguishes the obligation for a specific part of that professional category.

In this perspective and given the importance of continuing education for professional improvement and qualification, as well as the legal requirement to comply with the standard by accounting professionals, the following problematic situation was identified: How does the accountant perceive the importance of continuing education for the execution of his professional activities?

Based on this question, this research aims to verify the perception of the accounting professional about the importance of continuing education. Specifically, this study aimed to: identify the compliance of NBC PG 12 in continuing professional education in the accounting sector in Aracaju; and understand the importance of continuing education to enhance the career of the accounting profession.

Due to the arguments presented and to facilitate the achievement of the proposed objectives, this study was segmented into sections: the first was this introduction, in which the panorama and importance of continuing education for accounting professionals were presented. In the second section, the theoretical framework is presented divided into two subsections that express, respectively, the importance of continuing education for accounting professionals and brief contextualization on accounting and professional continuing education.

Later, the methodology is discussed, which demonstrates in detail the construction of the research, then the data analysis presents the results obtained in this study, and finally the final considerations with the conclusions of the research, the inference of the authors, and suggestions for further studies.

2 IMPORTANCE OF CONTINUING EDUCATION FOR ACCOUNTING PROFESSIONALS

It is important to realize that the market increasingly requires changes in the profile of professionals concerning qualifications. According to Rocha-Vidigal and Vidigal (2012), the increasing competitiveness in the labor market and the effort for better levels of productivity currently require increasing investments in professional qualification.

Besides, education should be seen far beyond, not only by the required obligation, and should be an opportunity to acquire knowledge and consolidate in the labor market, seeking updates that empower the accounting professional. Moreover, Gomes and Ramos (2015) explain that in other professional areas the search for specialization is associated with the need for differentiation in the labor market, as well as the improvement in the quality of care and increased profitability.

According to Pereira, Duarte Neto, Jesus, and Evangelista (2018), the education of professionals certifies their qualifications and competencies, as well as the continuity of this, is the great differential of curricula; making it the most sustained goal for the development of promising and successful careers.

On this subject, Draz and Ahmad (2017) explain that continuing education plays an important role in maintaining the professional competence of accountants because it allows these professionals to acquire new technical knowledge related to the profession. Additionally, Murphy (2017) argues that in the accounting context, continuing education requires an innovative approach, including program review, learning outcomes, practice contexts, and delivery modes, furthermore, continuing education programs should be based on a fundamental understanding of professional learning, which incorporates formal and informal elements.

In this perspective, Lindsay (2013) explains, due to the variety of activities and responsibilities attributed to the accountant, it is necessary a continuous and substantial updating of the skills of this professional. For this reason, Flood and Wilson (2009) understand that continuing education is an essential component and requires the demonstration of professional competence through the successful completion of a series of exams, courses, and a minimum level of training experience.

It is also pertinent to highlight that the qualified accounting professional can evidence, process, and record information that assists public and business managers in making more assertive decisions and within legality, as well as, through correct and appropriate tax planning (RASHID et al., 2015) to assist the company in less costly payment.

It is important to understand that accounting is transformed according to the need, the evolution of the world, and the speed of information (COTRIN; SANTOS; ZOTTE JUNIOR, 2012), therefore, the professional must adapt to the demands of the profession that simplify and optimize the work.

Currently, the tendency is predominant for new generations of researchers to create new work tools that speed up the updating of information issued by accounting professionals, some examples of this are inspections that were previously made in locus, and are currently carried out with the aid of information technology tools (LIYAN, 2013) such as issuing invoices, the transmission of SPED (Public Digital Bookkeeping System), ECD (Digital Bookkeeping) and ECF (Bookkeeping).

About this situation, Oliveira and Malinowski (2016) state that the accounting professional should not only limit himself in his field of activity, but the accountant must also know the functionalities of all areas of the company and technology allows this interaction of all environments, and the accounting profession has the responsibility to monitor the interaction between departments and accounting facts in the organizational scope.

In another way, in research to verify the performance of auditors, Utami, Priantara, and Manshur (2011) state that worldwide, accountants are expected to meet minimum educational requirements for entering the profession, and for this reason, it is recommended that the continuity and extension of the requirement for continuing education be recommended.

Because of what has been exposed, the Federal Accounting Council (CFC) encourages the voluntary participation of accountants in the continuing professional education program, through the NBC PG 12 standard, presented in the next subsection.

2.1 NBC PG 12 and Continuing Professional Education

Initially, it is important to comment that the Brazilian accounting environment experiences changes in accounting legislation (Antunes, Grecco, Formigoni, & Mendonça

Neto, 2012) reinforcing the need for continuous learning and updating to clarify the new procedures that meet the legislation, as well as Brazilian accounting standards. Given this, Costa (2014) concludes that the procedures for complying with bookkeeping standards are being changed and that the reality of a digital bookkeeping system attributes effectiveness to bookkeeping requirements.

In the meantime, continuing professional education (EPC), to expand technical knowledge and skills, regulated by NBC PG 12 is mandatory for accounting professionals working with independent auditing, technically responsible for financial statements, and professionals who hold management positions in entities considered large under Law No. 11,638/2007 (BRASIL, 2007).

Professionals who fail to compliance with the standard must be properly regularized with the Regional Accounting Council (CRC). Failure to comply with the Standard constitutes an infringement of Article. 2nd, the item I says in full: "to exercise the profession with zeal, diligence, and honesty, in the reference to the legislation in force and protected the interests of its clients and/or employers, without prejudice to professional dignity and independence;" and article 11, item IV: "comply with the resolutions voted by the accounting category, including professional fees;" of the Code of Ethics of the Accountant's professional and penalties may be applied. Failure to comply with the Standard may result in an administrative process in the CRC of their jurisdiction and because of the suspension of professional registration.

According to NBC PG 12, the minimum load set is 40 points, of these, 20% corresponding to 8 points, must be through knowledge acquisition, besides, the fulfillment of this workload is annual and a possible excess score cannot be transferred to another year, as well as the non-complement of the load in the current year cannot be filled in the following year.

To meet the requirements set out in NBC PG 12, in addition to the CFC, there are several options available to professionals, such as accredited trainers who can offer face-to-face teaching or Distance Learning (EAD). On this subject, Borges et al., (2016) found that the time factor is determinant for the preference of an EAD course, but it is known that the search for continuing education in person, besides offering knowledge provides the exchange of experiences with other professionals, which is essential in every profession, in addition to expanding the network of contacts and creating professional relationships, since the ability to relate to partners is an indispensable skill nowadays (KLERK, 2010).

Also according to NBC PG 12, acquisitions of knowledge can be obtained in person, at a distance, or in both ways, including self-study, directed study, e-learning, and equivalents, with the content of a technical and professional nature, related to the Continuing Professional Education Program that is as follows: (a) specification of the way of operation; (b) specification of the resources that will be used (examples: the existence of forum, tutoring to clarify doubts, methodology, among others); (c) proof of knowledge acquisition. The "Self-Study" modality required the use of at least 75% (seventy-five percent).

Professionals required to comply with the standard must prove the score obtained, through web documentation proving the activities in the CFC/CRCs web system, or file them in the CRC of the professional's jurisdiction by January 31 of the year following the base year, as well as non-compliance should be justified also in that same period.

The capacitors must issue to the participant's certificates, diplomas, or equivalent documents, containing at least the following information: I- the name of the capacitor; II- name and registration number of the participant in the CRC; III - the name of the course or event and period of realization; IV - duration in hours; V- specification of valid points, as approved by CEPC/CFC; and VI - the signature of the director or legal representative of the

capacitator, these documents are necessary for the trained to put in the accountability of the EPC.

3 METHODOLOGICAL PROCEDURES

The methodological classification of this study is based on Fontelles et al., (2009) who argue that academic research should be classified as many to its objectives, approach, the instrument for data collection, and technique for data analysis. As for the objectives, this study is descriptive. Descriptive studies seek to expose in detail a certain phenomenon (MARCONI; LAKATOS, 2010). The descriptive aspect of this research is reinforced by the description of the perception of accounting professionals about the importance of continuing education.

About the approach, this is quantitative-qualitative research, undertaken from the use of an online questionnaire in the Google Form tool, composed of 17 questions, with open and closed questions and divided into two categories of analysis: the importance of continuous learning and the impacts of continuing education on professional accounting routine, also, information was requested about gender, age, level of education, professional situation and area of activity in accounting. It is also noteworthy that the questionnaire was constructed from the theoretical framework and based on the elements of NBC PG 12.

The universe of this study comprises accounting professionals with active records at the Regional Accounting Council of Sergipe (CRC/SE) and who work in the capital of Sergipe: Aracaju. To obtain the components of the sample, a search was carried out on the website of the Secretary of State for Finance of Sergipe (SEFAZ/SE) by registration of accredited accountants, where it was possible to obtain contact emails from these professionals.

The questionnaire link was sent to accounting professionals between October 2019 and March 2020, resulting in 67 respondents with active records in the CRC/SE. It is noteworthy that initially the link was forwarded to professionals enrolled in the Register of Independent Auditors and Accounting Experts, who are obliged to comply with the continuing education standard. As no satisfactory return was obtained, the questionnaire was opened to the other accounting professionals with active records in the CRC/SE. It is explained that the research participants, especially in the qualitative stage were called RE1 to RE 67, among which were highlighted the answers that summing up, in general, the perception of the professionals evaluated.

The analysis of qualitative evidence data was performed by simple descriptive analysis of the responses obtained associated with theoretical findings already published, while descriptive statistics techniques were applied in the quantitative approach. It is also added that the data obtained with the application of the questionnaires were evaluated by NBC PG 12, a technical standard that regulates continuing education for accounting professionals.

4 DATA ANALYSIS

Data analysis is divided into two response blocks, the first related to public characterization and the second related to elements of continuing education.

4.1 Public Characterization

From the collected data, it was possible to detect that among the 67 respondents, the majority (67.2%; n = 45) is composed of men over 40 years of age, with bachelor's degree (46.3%; n = 31) or at least one specialization(37.3%; n = 25) as the highest level of education.

This result is like that of the CFC (2016) which detected that the average age of accounting professionals is 31 to 40 years.

Regarding the professional situation, it was identified that the majority, 34.4% (n = 23) of the respondents are employees of the private sector and owners of accounting or auditing companies (31.3%, n = 21). To analyze the area of activity in accounting, questions of the type checkboxes were used, which allowed respondents to select more than one answer, so it was possible to assess that the majority (83.6%) acts as an accountant, accounting expert (25.4%), financial analyst (19.4%) and accounting auditor (16.4%). The general characterization of the published evaluated in this study is presented in Table 1.

Table 1 - Characterization of the respondent public

Gender	N	%
Female	22	32,8%
Male	45	67,2%
Age	N	%
18 to 30 years	08	11,9%
31 to 40 years	25	37,3%
More than 40 years	34	50,8%
LEVEL OF EDUCATION	N	%
Bachelor	31	46,3%
Expert	25	37,3%
Master	06	8,9%
Doctor	03	4,5%
Technical	02	3%
PROFESSIONAL SITUATION	N	%
As	16	23,9%
Accounting/Auditing Company Owner	21	31,3%
Private sector employee	23	34,4%
Public Server	07	10,4%
AREA OF EXPERTISE		%
Counter		83,6%
Financial Analyst		19,4%
Accounting Expert		25,4%
Accounting Auditor		16,4%
Consultant		8,9%
Accounting Office Manager		2,9%
Tax Assistant		1,5%
University Professor		1,5%
Accounting Analyst		1,5%
Instructor and Business Manager		1,5%
Controller		1,5%
Human Resources Assistant		1,5%

Source: Prepared by the authors (2020)

4.2 Elements of Continuing Education

In this block, the qualitative and quantitative data of the research is presented simultaneously. Among the participants of this research, it was found that more than half, 50.7% (n = 34) more specifically, are professionals required to train in continuing education. When

asked about the mandatory participation in the Continuing Professional Education Program, the majority of respondents (73.1%; n = 49) stated that they agree with the mandatory program, while 26.9% (n = 18) said they did not agree.

The study participants informed that they agree with the obligation and justified their opinions emphasizing that it is a way to keep up to date to provide quality services, as evidenced in the speech of one of the following respondents: "It forces the class to keep up to date and provide service with higher quality" (RE1).

This finding is corroborated by Draz and Ahmad (2017) who highlight the relevance of the mandatory program of continuing professional education, exposing that it is essential the existence of the program so that there is no out-of-date and impairment to the performance of the accountant.

At the same time, 26.9% (n = 18) of respondents who disagreed with the obligation justified that the professional should seek continuous qualification without a standard requiring them to meet a certain score per year, according to the following reports: "Our profession requires continuous study independent of this obligation" (RE5), "Continuing education should be a choice, professional option not an obligation, and since it is an obligation the courses should be free" (RE37). In related research, Muzel (2018) states that continuing professional education is an integral part of professional development, regardless of mandatory. Also expanding the findings of Kaspina (2015), who in research in the Russian context, argues that the continuous professional involvement of high-quality accountants and auditors is one of the most important areas in terms of the development of the workforce.

Regarding the requirement to meet at least 40 EPC points per year, 61.2% (n = 41) agree with the requirement and affirm that it is a fair amount of points for the professional to keep up to date and a way to force them to seek constant updating. On the other hand, 38.8% (n = 26) disagree with this requirement and claim that continuing education should be spontaneous and that requiring a minimum amount of score does not guarantee that the professional is up to date, as reported below: "This score does not guarantee that it is up to date [...]" (RE17).

For Lecheta (2019) Continuing Professional Education is an important action that seeks to contribute significantly to strengthening the professional's trust in society, but it does not guarantee that the professional will develop the skills and skills necessary to provide quality services.

When asked what activities are carried out throughout the year to meet the 40 points required by PEPC, 50.7% (n = 34) of respondents required to comply with NBC PG 12, say they participate in courses, training, seminars, congresses, lectures, forums, specialization courses (postgraduate/MBA) and teaching.

With these results, it is noted the preference of respondents to perform training activities of the type "Knowledge Acquisition", which according to Table I, Annex II of NBC PG 12, covers courses, training, forums, congresses, postgraduate courses, among others, being assigned a score that can vary from 1 (one) point per hour/course/event/discipline/year, limiting to 20 (twenty) points. And, the type "Teaching", which according to Table II, Annex II, NBC PG 12, is awarded a limited score of 20 (twenty) points per year.

When asked how the activities performed during the year help in the work routine, the respondents affirm that these activities provide improvement and exchange of experiences with other professionals, and said that: "The courses try to enable practical activities for the daily accounting through interaction with professionals who live different routines and situations, which adds content to the professional" (RE10), "[...] increasing services that are offered to

customers and even deepening knowledge" (RE17), "are essential for the good progress of activities" (RE39).

In this sense, continuing education contributes in a relevant way to accounting professionals, since it seeks within the possibilities, to show the current scenario and the skills necessary for the exercise of the profession (SILVA et al,2016). Also, the importance attributed to the exchange of experiences with professionals from other areas and labor routines is corroborated by Boud and Hager (2012), who reinforce that the workplace and the daily circumstances of the corporate environment create challenges and opportunities that drive learning.

About the annual points required by the (PEPC) only have validity if promoted by capacitors accredited by the CFC/CRCs system, most respondents said they agree with this requirement, claiming that it is a way to control quality, but they report that they do not perceive such effective supervision of the Council concerning the quality of the courses offered, as evidenced below: "It is a way to monitor the quality of the courses [...], but I do not perceive such effective monitoring by the Council about the quality of the courses demanded," (RE1), "Correct because the courses of updates have to start from accredited capacitors, avoiding the lack of control of compliance with the required"(RE14).

In this opportunity, Silva (2018) points out that it is natural to expand and mature the importance of PEPC in the coming years, making it more feasible to research with the above-mentioned bases, considering that it came into force recently.

As for the training entities in which the activities are carried out to meet the 40 points required by the PEPC, the research participants claim to carry out activities in consulting companies, public and private universities, and class council entities. It should be noted that in the State of Sergipe there are 07 (seven) capacitive entities accredited and active to CRC/SE.

Regarding the modality of the activities performed, the majority of respondents (45.5%; n = 31) claim to practice only activities in person, while 19.7% (n = 13) claim to perform activities, only in distance mode, and 34.8% (n = 23) in a mixed way (face-to-face and distance).

In the research conducted by Oliveira (2014), it was found that the continuing professional education program should not allow the fulfillment only of activities in the distance modality, since the face-to-face courses are extremely important for exchanging experiences among professionals and discussions about practical aspects of the profession.

When asked about the offers of courses of the training entities in the state of Sergipe to meet the score required by the (PEPC) according to the area of activity, the majority (67.2%; n= 45) of respondents stated that course offers are good and justified their opinions emphasizing that the capacitors have a vast number of courses scored, but in contrast, they claim that there is a need for more specific courses for some areas: "there is a need for more courses on specific and scored topics[...]" (RE2); "courses in interesting areas, but could expand the offer" (RE31); "I believe there are areas that could offer more courses" (RE38). The perception of the professionals surveyed reinforces the findings of Silva et al., (2018) that the offer of scored courses does not meet market demand.

For those who stated that the course offers are excellent, they justify that "during the year there is the possibility of completing the 40 points with some ease, and may even exceed the score depending on the number of courses taken" (RE34).

Respondents who claimed that course offers are bad to justify that there is no variety of courses focused on some specific areas, as revealed: "there are almost no courses aimed at experts" (RE3); "little variety and quantity" (RE20). Although this view is overly critical,

continuing education is recent and is updating itself, although the number of experts from the State of Sergipe is significant, and due to the requirement, it lacks attention in this aspect.

In this context, the differences of opinion among the respondents are corroborated by Murphy (2017) who, similarly, found significant differences in perception and practice among professionals related to continuing education.

When asked about the quality of continuing professional education events promoted by the Sergipe Regional Accounting Council (CRC/SE), the majority of respondents, 73.1%, (n= 49) stated that the events are good, 11.9% (n= 8) said they were excellent, and the minority of 14.9% (n = 10) claimed that they are bad.

Respondents who said they are good, report that the events are organized and address relevant topics that contribute to the updating of professionals, but that disclosure is flawed and the number of courses scored for the program is little, according to the following reports: "they are good and are within the professional's need" (RE32), "[...] I feel a failure in the prior disclosure of such events" (RE33), "there is not a large number of certified courses for continuing education offered directly by the CRC" (RE 34).

When evaluating this perspective, it is verified that this result is contrary to the previous context, in which respondents question the amount and focus of the courses taught. It is not possible to speculate on what reasons led to this opposition, it would be necessary to research the failure in the dissemination of courses that may compromise the participation of accounting professionals and the offers of courses that add to the career.

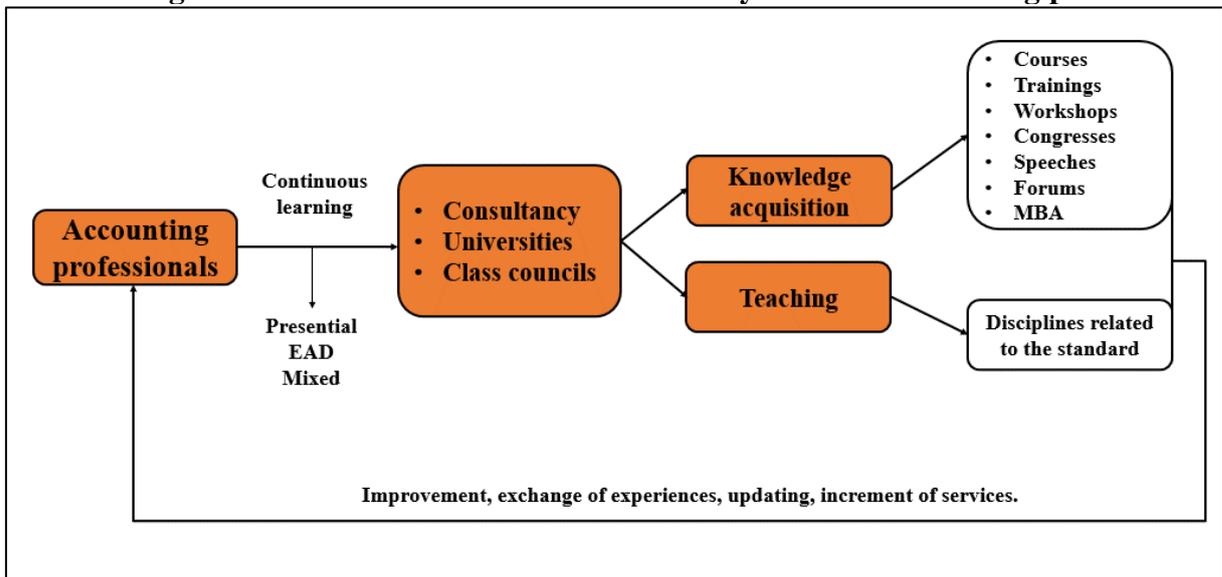
For the participants who claimed that the events promoted by the CRC/SE are bad, they justify that the capacitors have little experience and that the quality and workload of the required courses should be improved, because: "the quality and workload of the courses must be improved" (RE2); "professionals with little experience" (RE44). Given this, it is likely that the little experience of teaching professionals may be a hindrance to the participation of experienced professionals.

From this perspective, the high participation and evaluation of events is a positive point for the accounting category, because Murphy (2017) reinforces that accounting professionals build learning in a continuous process that involves participation in events and with significant periods of practical experience, thus submitting to formal and informal learning

Regarding the scope of the standard, it was asked whether the Continuing Professional Education Program (PEPC) should be mandatory for all professionals registered with the CRC. Most respondents, 59.7%, (n = 40) believe that NBC PG 12 should extend to all accounting professionals, while 40.3% (n = 27) disagree that the program becomes mandatory for all.

Due to the variety of results presented, Figure 1 was constructed, which presents an analytical structure with the continuing education process performed by Sergipe accounting professionals participating in this research.

Figure 1: Education Process Continuada by Accountants of Sergipe



Source: Prepared by the authors (2020)

As can be seen in the structure, at least in Sergipe, accounting professionals seek continuous teaching in the classroom, distance, and mixed education mechanisms. Moreover, consulting firms, public and private universities and entities linked to class councils are the accredited institutions most sought after by Sergipe accountants.

It is noteworthy that, according to NBC PG 12 classifications, accounting professionals seek updates and training through activities such as knowledge acquisition and teaching practice with professors of undergraduate courses and specialization in accounting sciences and related areas.

In general, the participants of this study highlight the relevance of continuing education as a mechanism for improving accounting techniques, exchanging experiences, and increasing the quality of the services provided.

5 CONCLUSIONS

This study aimed to verify the perception of the accounting professional about the importance of continuing education. Questions about the compliance of NBC PG 12 in continuing professional education in the accounting sector in Sergipe and its importance to enhance the career of the accounting professional were analyzed.

Thus, in the majority perception of accounting professionals, the mandatory and compliance with the standard are effective about the updating and qualification of the services provided. Because of this, they advocate a possible extension of the obligation in the Continuing Education Program (PEPC) for all accounting professionals.

In opposition to this idea, part of the respondents disagrees with compliance with the norm and consequently with the extension of the obligation, emphasizing that continuing education should be a choice and not an obligation, since the profession itself requires constant updates. From this perspective, they agree to the update independently. It is also added that the preference of respondents for the training of the type "Knowledge Acquisition", which includes courses, lectures, training, among others. This finding confirms the trend towards the preference

of the knowledge acquisition modality, also evidenced in the study by Morais, Martins, and Alberton (2017).

It was also noticed that there is favoritism for training in the face-to-face modality, which according to reports, provides an exchange of experiences and discussions about practical aspects of daily life among professionals, so, at least in Sergipe, the results show that face-to-face training has greater potential and appeal for attraction and participation of accounting professionals.

Another point to be evidenced is the offer of courses by the training entities, which according to the respondents, despite achieving the required annual score, there is a scarcity of training in specific areas that this study could not identify. It is noteworthy that the requirement to comply with the continuing education program for accounting professionals is recent and is in the process of adaptation, although the number of professionals required to comply with the standard is significant.

The finding that the lack of experience of the capacitors, as well as the failure to disclose the events and the financial disbursement to carry out these activities, contribute to the absence of interest of professionals in practicing PCS, should be the object of reflection, reassessment and construction of new pedagogical strategies by the accrediting and the Regional Accounting Council in Sergipe (CRC/SE).

In the general context, it is concluded that professionals consider continuing education a valuable instrument to gain greater credibility and have more solid knowledge for the good performance of their professional activities. Besides, Sergipe accountants recognize that the accounting profession requires constant updating since new demands require the accounting category representativeness and professional valuation.

The main limitation of this study was the number of accounting professionals participating, which prevented the performance of more structured statistical tests, however, the results and discussions presented can be replicated, altered, and corroborated in other realities and similar units of analysis. Another limitation of this research was the non-indication of courses with limited supply in the Sergipe context, which made it difficult to elaborate inferences on the thematic areas that should be made available by Sercapacitators.

It is suggested for future research, that the sample quantity be increased in Aracaju and other Brazilian capitals. Other suggestions would be to research the failure to disseminate the courses that may compromise the participation of professionals and the dissatisfaction of professionals regarding the provision of training in specific areas.

Other studies may also evaluate the benefits, including in terms of promotion and professional growth, obtained by accountants (in their various categories) who frequently seek formal mechanisms of continuing education. Furthermore, it is possible to verify the adherence of continuing education programs to the accounting practices of autonomous professionals and public servants, to build specific directions (content and themes) for each professional category.

Considering the understanding that continuing education is the starting point and fundamental element for continuous learning, updating and training for professionals from different areas, it is noteworthy that this study achieved its purpose, since it verified the perception of the accounting professional about the importance of continuing education, besides contributing to the identification of preferences, perceptions, and participation of this public in Sergipe.

Thus, it is concluded that the main contribution of this research is the presentation of an empirical picture of practices and preferences in continuing education, according to the requirements of NBC PG 12, with accounting professionals from Sergipe, which may infer new or similar findings in other units of the federation. Additionally, the results obtained in this

research may foster improvements and/or adjustments in NBC PG 12 standards, to stimulate greater participation of different classes of accounting professionals.

REFERENCES

_____. Cedefop. **Skills, qualifications and jobs in the EU: the making of a perfect match? Evidence from Cedefop's European skills and jobs survey**. Luxembourg: Publications Office. Cedefop reference series; No 103. Disponível em: https://www.cedefop.europa.eu/files/3072_en.pdf. Acesso em: maio. 2020.

_____. **Norma Brasileira de Contabilidade NBC PG 01**, de 7 de fevereiro de 2019. Aprova a NBC PG 01 - Código de Ética Profissional do Contador. Disponível em: http://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?Codigo=2019/NBCPG01&arquivo=NBCPG01.doc. Acesso em: nov. 2019.

_____. **Norma Brasileira de Contabilidade NBC PG 12 (R3)**, de 24 de novembro de 2017. Altera a NBC PG 12 (R2) que dispõe sobre educação profissional continuada. Disponível em: [http://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?codigo=2017/NBCPG12\(R3\)](http://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?codigo=2017/NBCPG12(R3)). Acesso em: out. 2020.

_____. **Norma Brasileira de Contabilidade**. Revisão NBC Nº 2, de 22 de novembro de 2018. Altera a NBC PG 12 (R3) - Educação Profissional Continuada. Disponível em: http://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?codigo=2018/REVISAONBC02. Acesso em: nov. 2019.

_____. **Resolução CFC nº 945**, de 27 de setembro de 2002. Aprova a NBC P 4 – Normas para Educação Profissional Continuada. Disponível em: http://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?Codigo=2002/000945&arquivo=RES_945.DOC. Acesso em: nov. 2020.

_____. **Jornal do CFC (2016). Pesquisa revela perfil do contabilista brasileiro**, 2016. https://cfc.org.br/wp-content/uploads/2016/02/jornal_99_final.pdf. Acesso em: ago. 2020.

ABDUL-HADI, H. The Management Accounting Role in the Company Strategy Implementation. **Plekhanov Russian Academy of Economics**, v. 4, n. 20, p. 32-38, 2017. Disponível em: <https://ssrn.com/abstract=3184828>. Acesso em: fev. 2020.

ALVES, A. C.; TEIXEIRA, V. V. N.; OLIVEIRA, I. G. V. Percepção dos Discentes do Curso de Graduação em Administração em Relação às Disciplinas da Área de Contabilidade. **Revista Administração em Diálogo - RAD**, v. 19, n. 3, p. 24-48, 2017. Disponível em: <https://doi.org/10.23925/2178-0080.2017v19i3.32551>. Acesso em: fev. 2020.

ANTUNES, M. P. T.; GRECCO, M. C. P.; FORMIGONI, H.; MENDONÇA NETO, O. R. (2012). A adoção no Brasil das normas internacionais de contabilidade IFRS: o processo e seus impactos na qualidade da informação Contábil. **Revista de Economia e Relações Internacionais**, v. 10, n. 20, p. 5-15, 2017. Disponível em: <http://estacio.webaula.com.br/cursos/cmtcc9/galeria/aula6/docs/a01.pdf>. Acesso em: mar. 2020.

- BORGES, G. da R.; MONDINI, V. E. D.; DOMINGUES, M. J. C. de S.; MONDINI, L. C. A. Relação entre o Perfil dos Alunos que Cursam EAD e os Motivos de Escolha desta Modalidade. **Revista de Administração da Unimep**, 14(3), 80-101, 2016. Disponível em: <https://www.redalyc.org/pdf/2737/273749459004.pdf>. Acesso em: dez. 2020.
- BOUD, D.; HAGER, P. (2012). Rethinking continuing professional development through changing. **Studies in Continuing Education**, v. 34, n. 1, p. 1-14 2012. Disponível em: <https://www.tandfonline.com/doi/abs/10.1080/0158037X.2011.608656>. Acesso em: mar. 2020.
- BRASIL. **Lei nº 11.638, de 28 de dezembro de 2007**. Altera e revoga dispositivos da Lei nº 6.404, de 15 de dezembro de 1976, e da Lei nº 6.385, de 7 de dezembro de 1976, e estende às sociedades de grande porte disposições relativas à elaboração e divulgação de demonstrações financeiras. Disponível em: http://www.planalto.gov.br/ccivil_03/_ato2007-2010/2007/lei/11638.htm. Acesso em: dez. 2019.
- CARTAXO, A. M. B.; SANTOS, M. S.; MANFROI, V. M. Formação continuada: implicações e possibilidades no exercício profissional do assistente social. **Revista Katálysis**, v. 15, n. 2, p. 239-253, 2012. Disponível em: <https://periodicos.ufsc.br/index.php/katalysis/article/view/S1414-49802012000200010>. Acesso em: nov. 2020.
- CASTRO, M. M. C.; AMORIM, R. M. de A. A formação inicial e a continuada: diferenças conceituais que legitimam um espaço de formação permanente de vida. **Caderno Cedes**, v. 35, n. 95, p. 37-55, 2015. Disponível em: <https://www.scielo.br/pdf/ccedes/v35n95/0101-3262-ccedes-35-95-00037.pdf>. Acesso em: nov. 2019
- COSTA, C. N. M. A construção de padrões internacionais por agentes privados e a modificação de legislação nacional: alteração do padrão de contabilidade para empresários no Brasil. **Revista de Direito Internacional**, v. 11, n. 1, p. 65-81, 2014. Disponível em: <https://www.publicacoesacademicas.uniceub.br/rdi/article/view/2772>. Acesso em: out. 2020.
- COTRIN, A. M.; SANTOS, A. L. dos; ZOTTE JUNIOR, L. A evolução da contabilidade e o mercado de trabalho para o contabilista. **Revista Conteúdo**, v.2, n. 1, 2012. Disponível em: <http://www.conteudo.org.br/index.php/conteudo/article/viewFile/70/63>. Acesso em: nov. 2020.
- DRAZ, M. U.; AHMAD, F. Continuing Professional Development and Accounting Academics: A Literature Review. **International Journal of Learning and Development**, v. 7, n. 4, p. 44-52, 2017. Disponível em: <http://www.macrothink.org/journal/index.php/ijld/article/view/12089>. Disponível em: set. 2020.
- ESHIET, U. E. Implications of accountants' unethical behavior and corporate failures. **International Journal of Business, Economics and Management**, v.4, n. 4, p. 82-94, 2017. Disponível em: <http://www.conscientiabeam.com/journal/62/abstract/5008>. Acesso em: nov. 2020.
- FLOOD, B.; WILSON, R. M. S. Conceptions of learning of prospective professional accountants in Ireland: An exploratory study. **Irish Accounting Review**, v. 16, n. 1, p. 21-38, 2009. Disponível em: <http://eprints.teachingandlearning.ie/2283/>. Acesso em: nov. 2020.
- FONSECA, R. A.; TAROCO, J. S.; NAZARETH, L. G. C.; FERREIRA, R. do N. A Importância do Contador nas Organizações. In: Simpósio de Excelência em Gestão e

- Tecnologia, 11, 2014... **Anais eletrônicos...** Resende/RJ, 2014. Disponível em: <http://www.aedb.br/seget/arquivos/artigos14/32720337.pdf>. Acesso em: nov. 2019.
- FONTELLES, M. J.; SIMÕES, M. G.; FARIAS, S. H.; FONTELLES, R. G. S. Metodologia da pesquisa científica: diretrizes para a elaboração de um protocolo de pesquisa. **Revista Paraense de Medicina**, v.23, n. 3. Disponível em: <http://files.bvs.br/upload/S/0101-5907/2009/v23n3/a1967.pdf>. Acesso em: nov. 2020.
- GAYMER, D.M. Continuing Education and Lifelong Learning Trends. In M.M., Helms (Ed.) *Encyclopedia of management (5th ed.)*, 128-131, 2006. Farmington Hills, Michigan, USA: Thomson Gale Publishing.
- GHASEMI, M.; SHAFEIEPOUR, V.; ASLANI, M.; BARVAYEH, E. The impact of Information Technology (IT) on modern accounting systems. **Procedia - Social and Behavioral Sciences**, v. 28, p. 112-116, 2011. Disponível em: <https://cyberleninka.org/article/n/1022382.pdf>. Acesso em: nov. 2019.
- GOMES, D.; RAMOS, F. R. S. A subjetividade do profissional da odontologia pós-reestruturação produtiva: ética e especialização. **Trabalho, Educação e Saúde**, v. 13, n. 2, p. 451-472, 2015. Disponível em: https://www.scielo.br/scielo.php?pid=S1981-77462015000200451&script=sci_abstract&tlng=pt. Acesso em: nov. 2019.
- GOMES, N. G. F. **Contabilidade e gestão empresarial: a relação administrador x contador no processo de tomada de decisões em micro e pequenas empresas**. Trabalho de Conclusão (Graduação em Administração) - Instituto de Ciências Sociais Aplicadas, Universidade Federal de Ouro Preto, Mariana, 2018. Disponível em: <https://monografias.ufop.br/handle/35400000/1663>. Acesso em: mar. 2019.
- KASPINA, R. Continuing Professional Development of Accounting and Auditing: Russian Experience and Challenges. **Procedia - Social and Behavioral Sciences**, v. 191, p. 550 – 553, 2015. Disponível em: <https://cyberleninka.org/article/n/303054.pdf>. Acesso em: maio. 2020.
- KLERK, S. de. The importance of networking as a management skill. **South African Journal of Business Management**, v. 41, n. 1, 37-49. Disponível em: <https://pdfs.semanticscholar.org/7c29/a403310e82db7bf87ad114cdf1373004428f.pdf>. Acesso em: nov. 2019.
- LAAL, M.; LAAL, A.; ALIRAMEI, A. Continuing education; lifelong learning. **Procedia - Social and Behavioral Sciences**, 116, p. 4052-4056, 2014. Disponível em: <https://www.sciencedirect.com/science/article/pii/S1877042814009069>. Acesso em: mar. 2019.
- LECHETA, L. **A Educação Profissional Continuada e os padrões internacionais**. Conselho Federal de Contabilidade, 2019. Disponível em: <https://cfc.org.br/destaque/%ef%bb%bfa-educacao-profissional-continuada-e-os-padroes-internacionais/>. Acesso em: nov. 2019.
- LINDSAY, H. Patterns of learning in the accountancy profession under an output-based continuing professional development scheme. **Accounting Education: An International Journal**, v. 21, n. 6, p. 615–630, 2011. Disponível em: <https://www.tandfonline.com/doi/abs/10.1080/09639284.2012.725639>. Acesso em: maio. 2020.

- LIYAN, L. The impact of information technology on accounting theory, accounting profession, and Chinese Accounting education. In: WHICEB 2013 Proceedings. **Anais eletrônicos...** Disponível em: <https://aisel.aisnet.org/whiceb2013/103>. Acesso em: abr. 2020.
- MARCONI, M. de A.; LAKATOS, E. M. **Fundamentos de metodologia científica**. (7ª ed.). São Paulo: Atlas, 2020.
- MEDEIROS, L. M. B.; BEZERRA, C. C. Algumas considerações sobre a formação continuada de professores a partir das necessidades formativas em novas tecnologias na educação. In: SOUSA, R. P. **Teorias e práticas em tecnologias educacionais**, p. 17-37, 2016. Disponível em: <http://books.scielo.org/id/fp86k/pdf/sousa-9788578793265-02.pdf>. Acesso em: nov. 2020.
- MORAIS, M. L. S.; MARTINS, Z. B.; ALBERTON, L. Percepção dos Auditores Independentes quanto à Efetividade da Capacitação Realizada para o Cumprimento da Norma Brasileira de Contabilidade de Educação Profissional Continuada. **Pensar Contábil**, v. 19, n. 69, p. 4-17, 2017. Disponível em: <http://www.atena.org.br/revista/ojs-2.2.3-06/index.php/pensarcontabil/article/viewFile/3179/2463>. Acesso em: nov. 2020.
- MURPHY, B. Professional competence and continuing professional development in accounting: professional practice vs. non-practice. **Accounting Education**, v. 26, n. 5-6, p. 482-500, 2017. Disponível em: <https://www.tandfonline.com/doi/abs/10.1080/09639284.2016.1218780>. Acesso em: nov. 2020.
- MUZEL, V. P. (2018). **A educação continuada no Brasil na perspectiva da carreira do auditor independente**. Dissertação (Mestrado em Ciências) - Faculdade de Economia, Administração e Contabilidade, Universidade de São Paulo. São Paulo. Disponível em: <https://teses.usp.br/teses/disponiveis/12/12136/tde-29082018-152250/en.php>. Acesso em: nov. 2019.
- OLIVEIRA, D. B. de; MALINOWSKI, C. E. (2016). A importância da Tecnologia da Informação na Contabilidade Gerencial. **Revista de Administração**, v. 14, n. 25, p. 3-22, 2016. Disponível em: <http://www.revistas.fw.uri.br/index.php/revistadeadm/article/view/1596/2249>. Acesso em: nov. 2019.
- PEREIRA, J. de A.; DUARTE NETO, J. J.; JESUS, R. A. de; EVANGELISTA, F. F. T. Indústria 4.0 e a formação do perfil profissional contemporâneo. In: Simpósio de Engenharia de Produção, 2. **Anais eletrônicos...** Catalão, Goiás, 2018. Disponível em: https://files.cercomp.ufg.br/weby/up/1012/o/131._INDUSTRIA_4.0_E_A_FORMA%C3%87%C3%83O_DO_PERFIL_PROFISSIONAL_CONTEMPORANEO.pdf. Acesso em: set. 2020.
- RASHID, N. M. N. N.; NOOR, R. M.; MASTUKI, N. M.; BARDAI, B. Longitudinal Study of Corporate Tax Planning: Analysis on Companies' Tax Expense and Financial Ratios. **Social Sciences & Humanities**, v. 23, p. 109-120, 2015. Disponível em: [http://www.pertanika.upm.edu.my/Pertanika%20PAPERS/JSSH%20Vol.%2023%20\(S\)%20May.%202015/10%20JSSH%20Vol.%2023%20\(S\)%20May%202015_pg109-120.pdf](http://www.pertanika.upm.edu.my/Pertanika%20PAPERS/JSSH%20Vol.%2023%20(S)%20May.%202015/10%20JSSH%20Vol.%2023%20(S)%20May%202015_pg109-120.pdf). Acesso em: nov. 2020.
- ROCHA-VIDIGAL, C. B.; VIDIGAL, V. G. Investimento na qualificação profissional: uma abordagem econômica sobre sua

importância. **Acta Scientiarum. Human and Social Sciences**, v. 34, n. 1, p. 41-48, 2012.

Disponível em:

<http://periodicos.uem.br/ojs/index.php/ActaSciHumanSocSci/article/view/14181>. Acesso em: nov. 2019.

SILVA, A. R. H. da; SILVA, L. K. S.; OLIVEIRA, R. M. M. de.; VALDEVINO, R. Q. S. Análise da participação dos profissionais da contabilidade do setor público em programas de educação continuada: um estudo de caso com contadores no município de Mossoró-RN. In: Congresso UFERSA de Contabilidade, 3, 2016. **Anais eletrônicos...** Mossoró, Rio Grande do Norte, 2016. Disponível em: <https://contabeis.ufersa.edu.br/wp-content/uploads/sites/33/2016/10/ANAIS-2016.pdf#page=6>. Acesso em: mar. 2019.

SILVA, A. R.; SILVA, W. K. M.; NIVEIROS, S. I. Educación profesional continuada: un análisis investigativo de sus beneficios en la visión de los auditores independientes registrados en el CNAI y vinculados al CRC-MT. **Contabilidad Y Negocios**, v. 13, n. 26, p. 89-108, 2018. Disponível em:

<http://revistas.pucp.edu.pe/index.php/contabilidadyNegocios/article/view/20534>. Acesso em: mar. 2019.

SILVA, G. P. M. da. **Educação continuada para a atualização profissional dos peritos contábeis: um enfoque sob o olhar dos peritos contadores da APEJUST 4º região.**

Trabalho de Conclusão de Curso (Graduação em Ciências Contábeis) - Faculdade de Ciências Econômicas, Universidade Federal do Rio Grande do Sul, Porto Alegre, 2018. Disponível em: <https://www.lume.ufrgs.br/handle/10183/197652>. Acesso em: set. 2019.

SILVA, R. B. C. da. **Educação continuada para a formação do profissional da contabilidade: fatores determinantes e tendências.** Dissertação (Mestrado em Ciências Contábeis) - Universidade Presbiteriana Mackenzie, São Paulo, 2016. Disponível em: <http://tede.mackenzie.br/jspui/handle/tede/976>. Acesso em: mar. 2019.

SOCEA, A-D. Managerial decision-making and financial accounting information. **Procedia - Social and Behavioral Sciences**, v. 58, p. 47 – 55, 2012. Disponível em:

<https://www.sciencedirect.com/science/article/pii/S1877042812044394>. Acesso em maio. 2020.

UTAMI, W.; PRIANTARA, D.; MANSHUR, T. Professional accounting education in Indonesia: Evidence on competence and professional commitment. **Asian Journal of Business and Accounting**, v. 4, n. 2, p. 93-118, 2011. Disponível em:

<http://jice.um.edu.my/index.php/AJBA/article/download/2638/846>. Acesso em: nov. 2019.