The role of teacher training in the development of didactic-pedagogical skills in the context of graduate Accounting programs

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Abstract

Objective: to identify the skills developed in the teacher training for didactic-pedagogical training through the perception of graduate students in accounting and training advisors/supervisors.

Method: the research was conducted in two stages: in the first, two focus groups were held with students from a Graduate Program in Accounting (PPGCC). The second consisted of semi-structured interviews with five teachers of the same program, who served as training supervisors. The data analysis resulted in three categories: the role of the teacher training; the skills and competencies provided by the teacher training; and how the study subjects view the challenges faced during the training.

Results: the teacher training can contribute to the students' education by associating theoretical knowledge with teaching practice, stimulating the development of competencies required in teaching. Weaknesses were identified in the pedagogical structure proposed to offer the teacher training in graduate education.

Contributions: the research contributes to the reflection on the improvement of the teacher training process, by proposing that its educational objectives be clearer and that the graduate programs develop a systematization mechanism of this process, in order to ensure that the student receives proper follow-up from the advisor/supervisor.

1. Introduction

Various educational studies have focused on the pedagogical training of the teachers in higher education (Ferreira & Hillen, 2015; Nganga; Botinha; Miranda & Leal, 2016; Patrus & Lima; 2014). The main requirement for teaching practice at this level of education was holding a Bachelor's degree and having professional experience (Masetto, 2012). Knowledge in a given area was considered sufficient to teach, which contributed to the recruitment of teachers based on their professional competence (Gil, 2008). Thus, teachers learned to teach through practice and, although this contributed somehow to their becoming teachers, they did not have systematized pedagogical qualification (Pimenta, 2009).

The act of teaching is, therefore, a complex process, as it is not restricted to knowledge about certain content, but also covers aspects such as the students' learning, how this learning will be conducted and the choice of teaching strategies that will enable the teaching-learning process(Zabalza, 2003).

Therefore, training is necessary for teaching practice, which must occur, as a priority, in *stricto sensu* graduate programs, as determined by the Law of Guidelines and Bases of National Education (LDB), 1996. This guideline is also established by the Coordination for the Improvement of Higher Education Personnel (Capes), which justifies the need to offer efficient and high-quality Master's and doctoral programs for the "training of competent teachers who can meet the demand in basic and higher education, while ensuring constant quality improvement" (Capes, 2014).

Nevertheless, Capes itself has promoted a policy that is more focused on training researchers, with less incentive towards teacher training for higher education (Ferreira & Hillen, 2015). In addition, the absence of evaluation indicators that involve teacher training in graduate programs (PPGs) in Brazil makes this scenario even more distant from the idealized, especially in graduate Accounting programs(PPGCCs), as few formal actions are undertaken to qualify Masters and doctoral students for teaching practice (Nganga *et al.*, 2016).

Several studies highlight the graduate programs' focus on the training of researchers to the detriment of training aimed at teaching, emphasizing the need to fill this gap in the didactic-pedagogical training of the teacher who works in Accounting teaching (Andere & Araujo, 2008; Laffin & Gomes, 2014; Lapini, 2012; Miranda, 2010; Miranda, Nganga *et al.*, 2016).

A didactic-pedagogical component the graduate programs have used for teacher qualification is the teacher training or supervised training. The teacher training aims to prepare the graduate student for teaching practice, making the student fit to act in education at the higher education level (Capes, 2014). Nevertheless, Nganga *et al.* (2016) found great heterogeneity in the way the teacher training has been developed in the *stricto sensu* graduate programs in Accountancy.

Based on this context, this study aims to identify the skills developed in the teaching internship for didactic-pedagogical training through the perception of *stricto sensu* graduate students in accounting and the advisors/supervisors of the training.

Among the investigated databases (*Science Direct*, *Redalyc*, Capes Journal Portal, Scielo portal and *Google* Academic), we verified that few studies in the accounting area focused on verifying the pedagogical components offered by PPGCCs (Comunelo, Espejo, Voese & Lima, 2012; Miranda, 2010; Nganga *et al.*, 2016). In these same databases, no research was found that investigated the role of the teacher training within these programs.

Investigating how students and teachers of the PPGCC perceive the teaching skills developed during the teacher training is relevant because the expansion of Higher Education has promoted an increased demand for professionals who are able to work at this level of education. Nevertheless, the way this demand has been met is a source of concern, considering that there is no reasonable assessment of these professionals' training (Santana & Araújo, 2011). Therefore, this study aims to show the contribution of the teacher training in the development of competencies required in teaching. Furthermore, we also expect to contribute for the regulatory entities and educational institutions to review and develop systematic actions that ensure the promotion and valuation of teacher training in the Brazilian PPGs.

The theoretical framework chosen to support this research is the theory of experiential learning developed by David Kolb (1984), combined with the skills necessary for teaching proposed by Zabalza (2003). It should be emphasized that the study did not intend to apply the experiential learning theory in practice, but rather to use its assumptions, as the teaching internship is an experience that can enrich the student's learning process.

2. Theoretical Background

This section consists of discussions on teacher training, teaching internship, and didactic-pedagogical skills, as well as the experiential learning theory.

2.1 Teacher training, teaching internship and didactic-pedagogical skills

Didactic-pedagogical training is a prerequisite for teaching (Masetto, 2012). However, although the responsibility of PPGs for teacher training is established in the LDB, studies in the accounting area reveal that, in these programs, the training of researchers prevails (Andere & Araujo, 2008; Miranda, 2010; Nganga *et al.* 2016). This reinforces the need to expand spaces for higher education teacher training, especially the pedagogical training of bachelors who exercise the teaching activity and do not receive this type of qualification at the undergraduate and graduate level (Hillen, Laffin & Ensslin, 2018; Nganga *et al.*, 2016)

Given this context, teacher training is considered a curricular component linked to the preparation for teaching, being required for Capes Social Demand scholarship students and optional for others, according to MEC/CAPES Decree No. 76/2010. Importantly, *stricto sensu* graduate students engage in this training under the supervision/advice of a teacher who monitors them during that curricular component (Wall, Prado & Carraro, 2008).

Considering the internship as a curricular component capable of contributing to teacher training, this study aims to identify the competencies students in a graduate course in Accountancy develop in this educational space.

The approaches related to teacher training should aim for qualification, enabling them to identify their professional goals, to choose appropriate methodologies, to know the content to be taught, as well as to understand the students' cultural and cognitive orientations (Liston & Zeichner, 1990). Thus, didactic-pedagogical qualification is characterized by teaching knowledge, which serves as a knowledge base for reflexive teaching (Hillen *et al.*, 2018).

Among the various typologies related to teaching knowledge, this study will use the ten competencies proposed by Zabalza (2003, p. 70), which are considered a " set of knowledge and skills that subjects need to develop some type of activity", as presented in Table 1.

Table 1

Competencies necessary for teaching

1) Plan the teaching-learning process	It should consider the legal determinations, the basic contents provided in the course menu, the curricular structure it is part of, the teacher's own view in relation to the discipline and its didactics, the students' characteristics, in addition to the available resources.
2) Select and prepare the disciplinary contents	Choose the most important contents of the discipline so that they meet the students' training needs, adapting them to the conditions of time and resources available so that they are accessible to the students.
3) offer understandable and well-organized information and explanations	Ability to didactically manage the information and/or skills you want to transmit to students in order to make them understandable.
4) Management of new technologies	The new technologies are irreplaceable tools of great value and effectiveness in the management of information for didactic purposes. This competency involves the mastery of teaching techniques, new competencies ranging from the preparation of information to the maintenance of a tutoring relationship through the network.
5) Elaborate the methodology and organize the activities	It involves the various decisions teachers make when managing the development of teaching activities and covers the choice of teaching methodologies, the selection, as well as the elaboration of instructional tasks and the organization of spaces for learning.
6) Communicate and interact with students	This competency involves the ability to work in numerous classes, take on a leadership style as a teacher, and maintain a favorable climate in the classroom.
7) Tutoring	This competency involves the various types of tutoring, as well as the responsibilities of the university tutor, the dilemmas of university tutoring, the conditions of exercising tutoring, and tutoring as a personal commitment of teachers.
8) Evaluate	This competency enables the teacher to know how to evaluate so that he can act as a facilitator in the teaching-learning process. Because of this, the teacher needs to be aware of the nature and purpose of the evaluation in the educational institution, as well as to know the aspects that make up the evaluation and its planning, execution, evaluation, and feedback process.
9) Reflect and investigate on teaching	This competence proposes that teaching itself be the object of analysis. Therefore, it suggests: reflection on teaching in order to make a documented analysis about the teaching-learning process developed; research on teaching, which requires that the various factors affecting university didactics be subject to controlled analyses; and finally, publication on teaching.
10) Identify with the institution and work as a team	This competency involves the ability to know and want to work together in a given institutional context.

Source: elaborated by the authors based on Zabalza (2003) and Puentes, Aquino and Quillici Neto (2009).

Studies on accounting education show the skills considered essential for a good teacher, among which content mastery and didactics stand out (Nogueira, Fadel & Takamatsu, 2012; Rezende & Leal, 2013; Tolentino, Silva, Costa & Neto, 2014), as well as the skills the students expect most (Antonelli, Colauto & Cunha, 2012).

Lapini (2012) studied the forms graduate programs in accounting use for the training of future teachers in the area. In an analysis of 25 courses, the author pointed out three methods the courses use for teacher training: discipline with pedagogical preparation, supervised teaching practice and complementary activities. Based on the analyses performed, Lapini (2012) concluded that the process of continuing education does not exist for accounting teachers, revealing that graduate programs in accounting, in Brazil, do not prepare the student for teaching.

Nganga *et al.* (2016), in turn, identified the curricular components of systematized pedagogical training in the 18 *stricto sensu* graduate programs in Accountancy in Brazil. The results showed that there is a low supply of disciplines aimed at teacher training in these programs, only 14 being linked to teacher training. When offered, these disciplines are generally optional and have a workload of 60 hours or less.

This study seeks to contribute by investigating the training of higher education teachers in accounting, as it seeks to verify the skills developed during the experiential learning process in one of the phases that precedes the entry into the teaching career, which is the teaching internship.

2.2 Experiential Learning Theory and the teaching internship

Professional development, from the perspective of the experiential learning theory developed by David Kolb (1984), occurs when the subject appropriates the experiences lived. This process takes place based on action and continuous reflection, so that the experiences can be improved and incorporated into the individual actions. These experiences can be acquired in the context of the teaching internship, especially those related to the pedagogical training of graduate students.

For the experience to be meaningful, it is important to recognize that knowledge should not simply be shared with people, as it is necessary to encourage them to act in favor of their own learning (Behr & Temmen, 2012). According to the authors, individuals are able to learn better by making discoveries for themselves.

A study developed by Barbosa and Dib (2016) aimed to discuss the process of teacher training by universities, departing from the teacher and student's perspectives and experiences during the teaching internship. The authors concluded that the students who received advice on pedagogical methods performed the teaching internship with greater self-confidence and resourcefulness, being able to conduct the activities in a more didactic and useful way for the stakeholders in the teaching-learning process. This reveals the importance of linking theory and practice in the educational process of future teachers, with a view to qualifying them for higher education.

According to Kolb (1984, p. 38), experiential learning is "the process by which knowledge is created through the transformation of experience. This definition emphasizes (...) that knowledge is a process of transformation, being continuously created and recreated". Therefore, experiential learning encompasses a set of mechanisms that provide people with experiences capable of instigating them to seek learning. To improve learning in higher education, emphasis should be placed on student engagement, so that this process includes *feedback* concerning their learning efforts (Kolb & Kolb, 2005).

In the training context of future higher education teachers, graduate programs started to adopt the teaching internship, in compliance with Decree No. 76/2010, as a way to provide an experience that allows the development of skills necessary for teaching activities, combining theory and practice (Joaquim, Nascimento, Vilas Boas & Silva, 2011; Joaquim & Vilas Boas, 2011; Joaquim, Vilas Boas & Carrieri, 2013; Santos & Helal, 2015).

In this sense, the teaching internship can be associated with experiential learning advocated by Kolb (1984), considering that this curricular component provides the student with a series of experiences that will stimulate him to learn.

Joaquim *et al.* (2011) cite some points to be taken into account when analyzing the process of the teaching internship for the accomplishment of this curricular component to turn into a significant learning experience, both for the student's training and the teacher's reflective practice. The authors list the establishment of "clear and objective criteria of the evaluation methods of the teaching internship and greater feedback to the trainees" p. 1148), "reflexivity in the promotion of learning and knowledge generation" (p.1149) and proximity between supervisory teacher and future teacher as some of the points to be considered in relation to the teaching internship.

The proximity relationship between the supervisory teacher and the student during the teaching internship is fundamental for the student to perform well in that curricular component, as it is in this context that the trainee can think critically and reflexively about the teaching-learning process in which the teaching exercise takes place (Rocha-de-Oliveira & Deluca, 2017). In addition, the approximation between the two subjects (teacher and trainee) permits a process of reflection on the practice, in order to draw conclusions about the various situations experienced in the course of this curricular component.

Although the teaching internship contributes to the graduate student's teacher training, in view of the opportunity that the activity offers to the student to experience the practice of the educational process, some people disagree with the way this curricular component can be conducted. Patrus and Lima (2014) criticize the fact that there are teachers who pass on their responsibilities as undergraduate teachers to their graduate mentees during the teaching internship. According to the authors, the students would take charge of the classes, as well as of the educational process and its evaluation. Thus, the learning process would not be monitored and learning would develop with practice.

Joaquim *et al.* (2011), however, propose that there are five elements that need to be considered in the process of carrying out the teacher training in order to ensure that the contribution of that component to the curriculum in teaching at the Master's level are: (1) Planning the discipline; (2) Professional contact with the teaching activity; and (3) Approximation to and interaction with the chair of the discipline; and (4) Difficulties to be faced in the teaching internship; and (5) Learning and skills acquired in the development of the activities performed.

Based on the teaching internship and experiential learning, this study aims to identify the competencies the students gain in their teaching internship, according to the perception of graduate students and their advisors/supervisors.

3. Methodological Aspects

This study aims to identify which competencies are developed in the teaching internship for teacher training, based on the perception of *stricto sensu* graduate students in accounting and the teachers supervising the internship. Therefore, students and teachers of a graduate program in accounting were investigated through a qualitative approach, whose purpose, for the researcher, is to understand how people interpret their experiences and assign meanings to them (Merriam, 2009).

The study was conducted at a public educational institution in Minas Gerais, which offers the Graduate Program in Accountancy (PPGCC). The investigated program regulates its teaching internship process in Resolution No. 002/2016. This resolution defines the minimum competencies and skills to be developed in the teaching internship I - aimed at Master's students and teaching internship II-aimed at doctoral students.

The evidence in this study was constructed in two stages. To develop the first stage, the *focus group* was used. In this stage, 20 students from the program under analysis were invited, who had already taken the teaching internship. The contact took place via *e-mail*, taken from a list with the students enrolled in the program, received from the course coordination.

After sending the invitation, the 16 students who were willing to participate in the interview were divided into two distinct groups: eight students participated in the group that already had experience with teaching, at the time they took the teaching internship; and eight students composed the group of those who did not have this experience when taking the teaching internship. They were informed in advance of the date, place and time when the interviews would take place.

The interviews were mediated by a visiting professor who works in the business area and who has experience in the application of the data collection instrument. This procedure exempted the researchers from engaging in the focus group, although one of them participated as a listener (observation).

Table 2
Characterization of the focus groups

Description	No teaching experience	With teaching experience
Participants	8 persons	8 persons
Gender	4 male/ 4 female	4 male/ 4 female
Age	23 to 30 years	24 to 47 years
Length of experience with teaching	Does not apply	2 to 10 years
Participated in teacher training (master/doctorate)	8 persons in the master's program	3 in the master's program / 2 in the doctorate/ 3 in both

Source: elaborated by the authors.

The second stage was conducted through semi-structured interviews with PPGCC teachers. They were organized using an interview guide consisting of three key questions: (1) in your opinion, what is the role of the teaching internship for teacher training?; (2) in your opinion, what are the skills and competencies graduate students acquire by participating in the teaching internship?; (3) in your opinion, what are the main challenges the supervising teacher of the teaching internship faces during the teaching internship?

In this stage, the respondents were selected based on the criterion of proximity to the students participating in the first stage, in order to perform a joint analysis on the perception of the two main stakeholders in the teaching stage – supervisor and trainee. Seven professors were invited, five of whom were willing to participate in the study. The interviews were scheduled by *e-mail* and took place via *Skype* with an average duration of 20 minutes. As to the characteristics of the teachers participating in the interviews, there are: 4 female teachers and 1 male teacher, all of whom have already advised / supervised more than two trainees and their research lines are: Governmental, Management, Financial Accounting and Teaching and Research in Accounting.

For the analysis of results, we used the *template* approach proposed by King (2004). In this approach, the evidence is analyzed according to a list of codes the researcher has defined *a priori*. The data are organized hierarchically based on the grouping of similar codes, aiming to interpret and present the evidence in a more organized way. Table 3 shows the codes constructed after reading the transcripts of the five interviews. The *higher-order* codes were produced based on the study objective, while the *lower-order* codes were elaborated based on the ten competencies necessary for teaching proposed by Zabalza (2003), which were detailed in Table 1 and based on the reading of the five interview transcripts. The codes were then grouped according to the higher-order theme, thus facilitating the final analysis.

Table 3

Analysis template

Higher-order codes	Lower-order codes
1. Function of the teacher training	1.1 Practical experience through action 1.2 Practical experience through reflection 1.3 Practical experience through observation 1.4 Practical experience by example
2. Skills and competencies provided by teaching	2.1 Plan the teaching-learning process 2.2 Select and prepare the disciplinary contents 2.3 Offer understandable and well-organized information and explanations 2.4 Management of new technologies 2.5 Elaborate the method and organize the activities 2.6 Communicate and interact with the students 2.7 Tutoring 2.8 Evaluate 2.9 Reflect and investigate on teaching 2.10 Identify with the institution and work as a team
3. Main challenges faced during the teaching internship	3.1 Posture of the trainee 3.2 Skills development 3.3 (Lack of) preparation to serve as a supervisor 3.4 (Lack of) background knowledge of the trainee 3.5 Conduction of the traineeship 3.6 Duration of the traineeship

Source: elaborated by the authors.

About the codes evidenced in Table 3, as well as the transcripts of the interviewees (students and teachers), content analysis was used for the data treatment, in order to confront the participants' statements with the literature that served as theoretical support for the construction of this research. Content analysis allows a survey of indicators (quantitative or not), which permits making inferences about certain knowledge (Cavalcante, Calixto & Pinheiro, 2014).

Among the limitations of the study, the sample stands out, considering that the research was conducted in a single PPGCC, which makes it impossible to generalize the results. In addition, the study was submitted to the Ethics Committee in Research involving Human Beings of the institution where it was conducted, and its implementation was approved according to CAAE opinion: 93336218.7.0000.5152. Finally, in the next section, some excerpts from the interviews and focus groups conducted will be analyzed and discussed. To maintain the confidentiality of the study participants, the letters D and E will be used to identify the teachers and trainees, respectively, followed by a separate number to identify each subject.

4. Analysis and Discussion of the Results

In this section, the evidence found based on the three first-order codes will be presented.

4.1 Function of the teacher training

When constructing the subcategories of the analysis, it was verified that the main function of the internship is to provide the practical experience of teaching to students through action, reflection, observation, and the example the supervisors give during this process, whether positive or negative. Among the four subcategories in this topic, the statements that stood out show opportunities linked to practical experience and reflection on the practice as the main functions of the internship.

The teaching internship, when offered by the graduate programs, allows students to experience the various activities higher education teachers engage in, including the planning of the teaching-learning process, the application of teaching strategies, and the elaboration and application of evaluation activities. This practical function of the internship emerges in the supervisors' discourse, as illustrated in the following excerpt.

[...] I think it is an opportunity that students have to experience in practice the activities that a teacher needs to develop. So, they have the possibility to understand the planning of a class, how the subject and the content can be distributed during the classes. They also have the opportunity to develop some strategies to apply this content, as well as to accompany the evaluation processes, the questions of the activities, or even the individual evaluations (D3).

It is worth highlighting the view of one supervisor, who opposes the others by perceiving a more passive activity in the internship, in which "they [interns] only accompany and solve doubts in the classroom, do not actively participate in classes, that is, the experience of teaching the class and choose a topic is not proposed to them (D5)".

It is important to note that most supervisors perceive experiential learning in the teaching stage, as they encourage students to pursue learning in a continuous way through the transformation of experience (Kolb, 1984). For the students, even those who already had teaching experience, the internship gave meaning to their previous experiences, in view of the fact that they can observe the professional performance of their supervisors, as shown in the following excerpts:

[...] For me, it was extremely important, because I was able to see a side of teaching that I did not even know existed, right? Both in the use of different, active methodologies and in the look at what, at how the teacher can actually conduct a class, in the sense that I had a very, really, idea of what I was dealing with, right? Very static. That broader look was missing. [...] It was a watershed really, I could see points that I could, that I should have already improved and that were things that were kind of simple, obvious, but that I alone could not arouse. The teaching internship provided me with this opportunity along with, in this case, my advisor (E 19).

At first, I confess that, when I was told that I had to do two semesters of teaching internship I wanted to die. I said: 'it is not possible that I have been teaching for 5 years and I will have to take the teaching internship discipline"! But I confess it was really worth it. [...] My advisor also uses active methodologies, so I also had contact with things that I was not used to. Later, in the second teaching internship in the doctorate, in the research part, I also found it very interesting, because, mainly, from the advisory point of view, I learned a lot from my advisor, for example, monograph advice was a lesson for me. [...] So, I confess that teaching internships are important. And mainly in our area, we do not train teachers, which is not a teacher training course, it is a Bachelor program. So I think this is a time for anyone who wants to be a teacher, to have a guide (E 21).

Based on the interviewees' statements, the relevance of the role of the teaching internship for this training is observed. Although the students reported some resistance in taking the teaching internship due to their background experience with teaching, skills such as using a different methodology and organizing activities could be developed by taking that curricular component. This reflects the individual's ability to connect with previous experiences to promote new learning (Merriam & Bierema, 2013).

Another point highlighted in the interviews with the teachers concerns the function of the internship as a process of reflection on the practice and the relevance of the trainees' reflections during the teaching internship, especially with regard to the students' behavior during the classes, as one of the interviewees reported:

They end up reflecting and thinking... they talked, during the actual observations, they look more, sometimes, at the students' behavior because they are there just for that, to be watching how the teacher is managing the class and how the students are behaving and they are thinking: "Oh, what if I did this, what do you think...". So I think this has happened too, it has happened to the students, they have reflected on... "Oh, this has worked. I see that, when you do an exercise like that, the students engage more and so". They have done these reflections, yes (D3).

The role of the supervisor during the internship is crucial for the reflections to become significant in the students' professional development process, corroborating Joaquim *et al.* (2011), which highlight the importance of reflexivity in promoting learning and generating knowledge in a meaningful learning experience. One teacher's discourse reveals the intention to provide moments of observation to the trainees before their actual performance in the classroom.

[...] I schedule this class that they will teach further ahead forward, more towards the end of the semester, until they gain some confidence, have more security when applying the content because, sometimes, they are kind of insecure even, especially at the beginning (D3).

According to the students ' reports, the opportunity they had to accompany their tutors during the teaching internship contributed for them to analyze their postures in front of the classroom, as well as the way they interacted with the students and the way they explained the content. It is precisely in this environment of observation, imitation, and reproduction provided by the teaching internship that the student begins his construction as a teacher (Santos & Helal, 2015).

Nevertheless, the process of observing the supervisor's performance was not sufficient to overcome anxiety and nervousness at the time the students had to conduct the class, as they described.

[...] but insecurity, not to stand at the front, to speak in public, that's not the problem. The problem was if what I was (sic) talking about was right. So, that's the main point that caught me, it was if what I was (sic) talking about made sense, if it was (sic) right, exemplify, because it's not just talking about the theory, right? [...], but be able to exemplify, contextualize, cross with things they are in doubt about, be able to answer what the students inquire on (E13).

And until that day came, I was paying attention to the way she taught, the way she behaved, the way she talked to the students, and even then, insecurity also existed. I remember that, on the day I went to give the class, I was (sic) very insecure, but it was not so much because of the subject, because I think I had even prepared myself, because, when we know that we will be confronted, we prepare even better[...] (E14).

As noticed, even when the students felt insecure, given the responsibility of having to teach in front of the supervisor, they linked to what they had observed earlier, that is, they used the teacher's experience to guide them while conducting the class. This is understandable, because "the way to learn the profession, according to the perspective of imitation, will be from the observation, imitation, reproduction and, sometimes, reworking of existing models in practice consecrated as good" (Pimenta & Lima, 2004, p.35).

When asked about a possible conversation with their internship advisors about insecurity, or even the nervousness that accompanied them in this learning process concerning teaching practice, the students commented on how important contact with the supervisor was for them, even before the beginning of the internship. One supervisor's discourse supports this fact: "[...] of course there is nervousness there, right? At first, but then they said that they ended up relaxing and were able to also observe the students, how they were behaving [...]" (D3). On this aspect, Rocha-de-Oliveira and Deluca (2017) argue that the relationship of proximity that is established between teacher and student throughout the internship contributes to the student's performance during the activity.

The moment after the class the trainees taught is also seen as an important part of the reflection process, because it is at this moment that supervisor and trainee reflect on positive and negative points, also exchanging experiences and perceptions about the experience gained.

> [...] After their presentation, [...] I give *feedback*, presenting strengths, weaknesses, what I think that needs to improve, right? And, in many cases, I have mentees who are already teachers, they already act as teachers, but, even so, I do not fail to give *feedback*, to give suggestions, to show aspects that, perhaps, by experience, they have not learned (D4).

The above reveals the extent to which the teaching internship can contribute to graduate student education, in view of the potential of associating theoretical knowledge with teaching practice, as suggested by Joaquim *et al.* (2013). In addition, the importance of the teachers' *feedback* in the training process of graduate students is noticed, regarding their learning efforts during the internship, according to what Kolb and Kolb (2005) proposes. In this sense, the proximity between the supervising teacher and the student in the teaching internship is fundamental for the student to perform well in this educational stage, as it arouses critical reflections on the teaching-learning process (Rocha-de-Oliveira & Deluca, 2017).

4.2 Skills and competencies provided by teaching

In this category, the competencies the students gained in the teaching internship were analyzed, based on the ten competencies proposed by Zabalza (2003).

The skills that stood out in the trainees and supervisors' discourse diverged in some points, but converged by highlighting the planning of the teaching-learning process and the evaluation process as skills acquired and developed during the internship.

The planning of the teaching-learning process may have been one of the main skills addressed in the teaching internship, according to the report of the group of students without teaching experience, as well as that of some supervisors.

> [...] I think they develop the ability to plan, to organize the time within a classroom, the same skill that I have already mentioned, to distribute the content in the class time, and the ability to also to try to plan the evaluations (D3).

> I think the most positive gift I got from the teaching internship was dealing with time. [...] both in the organization of the class, planning, thinking about what you will do, thinking about how you will do, and in the class itself (E19).

Planning the teaching-learning process, as a competency contemplates: the legal determinations, the curricular structure the discipline is inserted in, the teacher's experience in relation to this, factors that characterize the students (quantity, background qualification, interests) and available resources (Zabalza, 2003).

Nevertheless, not all internship supervisors exploit the ability to plan the teaching-learning process, as follows: "No, they [students] do not participate in this [planning the teaching-learning process], no (D5)". This represents a failure in the teacher training process, given the importance of this competency, especially when entering the profession.

Another competency both supervisors and trainees highlighted was the development of assessment skills. Some students commented on their experiences with their advisors during the internship, mainly on the responsibility in the elaboration of test questions and the correction of evaluation activities.

> My advisor commented on the importance of the test and the care I would have to take to make the test, to be very coherent with what had actually been presented in the classroom. But, like, what she told me is that what she usually did was to try and bring it very close to what had actually been addressed in the room [...] (E16).

> At the time of the evaluations, I involve them in the sense that they have to help me in drafting questions [...] They will have to study the content to elaborate questions. So, they will, yes, propose questions for these assessments and I believe that they understand, thus, the importance of the assessments, right? (D2).

The statements described above illustrate one of the propositions of the experiential learning theory, as they highlight the fact that learning is, in fact, a process of re-learning. Thus, this learning can be facilitated by sharing with the students ideas on a particular topic (for example) for them to examine, test and add new ideas, actually improving them (Kolb & Kolb, 2005).

Regarding the competency related to the use of teaching technologies, the students in the two focus groups disagreed. Some students claimed that their teachers were more traditional and did not use these tools in the teaching process, while others had the opportunity to apply technologies during this process. In this sense, a student of the focus group with no experience in teaching reports "I have not had this, because my advisor is more traditional. Chalk, *datashow*, at most" (P11). This excerpt corroborates the discourse of a supervisor who said she did not use different teaching techniques and that, therefore, she did not usually encourage her trainees to use them.

> [...] I, because I do not use many technologies [teaching], I think that a little because of the disciplines that I have taught in recent times, they do not give much space for me to apply these new, these new techniques [...]. He does not learn, like, that many techniques, in my discipline [...] (D1).

On the other hand, excerpts from the focus group with students who already had teaching experience depict the use of teaching techniques different from the traditional ones, also highlighting the importance of the supervisor's in encouraging and showing the various existing technologies. According to Zabalza (2003), the ability to elaborate the methodology and organize the activities consists in choosing the teaching strategies, as well as formulate instructional activities and organize the spaces aimed at learning. In this sense, based on the participants ' statements, it is noted that this competence was greatly exploited during the internship.

> In the doctorate, for example, I had the opportunity to accompany my advisor, right? And she uses different learning techniques, right? So, like, I was able to follow, participate, develop things that I don't use much in my classes. (E17)

> The issue of using methodologies, because I really did not know this. We know, we see that there is something like this, but we do not know that it has a name, there is a way to apply it, an ideal scenario to apply it, so I think it helped me a lot. And I had the same feeling, I felt like "oh, I want to come back soon, because I want to try it here". (E19)

The students' statements reveal that, based on their experiences in the teaching internship, they were able to better know the teaching strategies, because their advisors/supervisors already use them. García and Conde (2003) argue that the theory of experiential learning can be associated with educational practice when considering that, for each learning style, different teaching methodologies can be applied.

In view of the reports presented here, during the teaching internship, the students had the opportunity to develop some skills suggested by Zabalza (2003) and which are required from teachers, such as the planning of the teaching-learning process, the management of technologies, communication; the evaluation, the elaboration of the methodology and the organization of activities. This conclusion corroborates Joaquim *et al.* (2013), as graduate students and teachers recognize the role of the teaching internship for the development of important skills for teaching practice, given the initial contact with the teaching environment this curricular component permits.

It is also important to highlight that the competencies the students and their internship advisors point out are in accordance with the skills proposed by the resolution of the PPGCC investigated in this research. Thus, the competencies proposed by Zabalza (2003) and identified in this study show that the graduate students perceive the goal of the PPGCC in offering the teaching internship. These findings entail relevant implications regarding the role of the program for the teacher training process.

4.3 Main challenges faced during the teaching internship

The third analytic category refers to the main challenges faced during the teaching internship. In this category, six subcategories emerged from the analysis of the interview transcripts and focus groups. The subcategories that stood out depict the challenges due to the diversity of methods the teachers adopt in conducting the teaching internship process and the supervisor's (lack of) preparation.

The first highlight shown in the students and supervisors' discourse refers to the students' heterogeneous experiences when taking the teaching internship. According to the participants, the supervisors conduct the internship differently, even if there is a resolution that guides the process.

> We do not have the definition of what would be appropriate or what is expected of the teaching internship. So, each teacher conducts it in one way. [...] But I think systematization should exist because, if we are thinking that the teaching internship exists to train teachers in graduate education, I clearly see that some are not trained, because of the way it is conducted [...]. It even turns into a joke: 'Really, do you follow the teacher in the classroom?! I don't believe you do that, you know? (E17).

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> Well, based on our experience here in the program, I think there is still great heterogeneity about the conduct of the internship. I think there is no standardization, right? [...] we need to improve further in this sense (D4).

The participants' comments about how the teaching internship is conducted corroborate the position of Bastos, Tourinho, Yamamoto & Menandro (2011), as they show that the graduate programs do not seem to know how to offer pedagogical training to their students. This is because the supervised internship ends up presenting very different formats, not only between one program and another but also within the same program.

Thus, even if a resolution exists about the teaching internship in the program under analysis, it is not able to guarantee uniformity in the way it takes place. Perhaps this can be associated with the lack of pedagogical qualification of the teachers responsible for supervising the internship, which compromises the preparation of their mentees as future teachers, as the trainees mirror many of their actions based on the experience they acquire during the internship.

The lack of pedagogical qualifications can also be associated with the lack of preparation to serve as a supervisor. According to some supervisors of the internship, one of the challenges faced concerns the lack of preparation to conduct this process.

> Well, I think the first point is that we were not prepared for this, right? We weren't... we did not receive instructions on how to advise the trainee. So, for example, with the first students it was more difficult. Then, we learn from the experience, from the research we do, but I notice that there are many colleagues who sometimes have more difficulty than I to conduct this type of supervision (D4).

The teachers' statements can be understood from the perspective of Bastos *et al.* (2011) because, according to the authors, pedagogical training is not required from the university teacher, because the mastery of specific knowledge is considered sufficient. This fact ends up affecting graduate education, considering that the Masters and doctoral graduates trained in these courses can take on the teaching without having the necessary pedagogical skills to act in higher education (Bastos *et al.*, 2011). Thus, we should acknowledge that teaching practice requires knowledge and skills that can be acquired or developed based on a pedagogical training process capable of filling the gap left by the initial training or the training provided in the graduate programs (Junges & Behrens, 2015).

It is important to consider that teacher training is not limited simply to the fact that the graduate student has contact with the classroom by replacing his or her advisor. Similarly, this training cannot be guaranteed by offering one or more disciplines aimed at pedagogical training (Bastos *et al.*, 2011). According to the authors, this type of training requires more from the graduate programs, but they may not know how to offer it.

In summary, the challenges faced and alluded to, both by supervisors and trainees, relate to the heterogeneous experiences surrounding the internship, as well as the challenges of conducting this process of training future teachers, so as to allow the acquisition of skills and competences in such a short time. This process becomes even more difficult when considering that many of the internship supervisors have not received preparation for teaching and yet are responsible for conducting their students' learning based on their failure and success in their previous experiences.

In view of these challenges, further reflection and inquiry are due: **What measures could the PPGCCs adopt to ensure not only the systematization of the internship but, mainly, the student's performance in this curricular component?**

4.4 Synthesis of Results

Based on the analysis of the focus groups with the graduate students (without and with experience in teaching when performing the teacher training) and the interviews conducted with the teachers about the teacher training, we observe that the perceptions, although distinct, are very positive in relation to this curricular component. In that sense, Table 4 summarizes the main aspects observed in these groups

Table 4
Teacher Training

Categories	Group without teaching experience	Group with experience in teaching	Teachers
Function of teacher training	• Approximation with the teaching activity • Opportunity to experience the challenges involved in teaching • Contribution to didactical-pedagogical training	• Reflection and enhancement of the teaching practices • Learning as a constant process	• Opportunity for the student to experience the classroom practice • Approximate the student to the teaching process: class planning, elaboration of activities and assessments • Reflection on the teaching practice
Skills and competencies provided by teaching	• Knowledge linked to teaching and its challenges • Plan the teaching-learning process • Evaluate	• Technology management • Elaborate the method and organize the activities • Tutoring	• Plan the teaching-learning process • Evaluate • Ability to communicate with and interact with the students
Challenges faced throughout the training process	• Heterogeneous student experiences • Distinct training formats	• Heterogeneous student experiences • Distinct training formats	• Heterogeneous student experiences • Distinct training formats • Lack of pedagogical qualification of the teacher responsible for supervising the training • Short length

Source: elaborated by the authors.

Table 4 reveals the main contributions and challenges involved in teacher training. The perceptions of the groups presented earlier show the importance of the teaching internship for teacher training, whether in the initial or continuing stage. After all, one should acknowledge that learning occurs to a greater extent when people have the opportunity to act, making discoveries that benefit themselves (Behr &Temmen, 2012).

In this sense, it is possible to associate the teaching internship with the theory of experiential learning, considering that the appropriation of the individual experiences, based on action and continuous reflection, can be improved in the training environment (Kolb, 1984). It was verified that the teaching internship provides such experiences related to the pedagogical training of graduate students, mainly by providing them with a series of experiences that motivate them to act in favor of their own learning (Behr & Temmen, 2012). Thus, experimentation through the teaching internship permits the development of competencies necessary in the teaching process, combining theory and practice (Joaquim, Nascimento, Vilas Boas & Silva, 2011; Joaquim & Vilas Boas, 2011; Santos & Helal,2015).

5. Final Considerations

This study aimed to identify the skills developed in teacher training according to *stricto sensu* graduate students in accounting and their supervisors.

The research results showed the responsibility of the teachers supervising the teacher training with regard to the monitoring of the activities carried out in this teaching modality. The findings also indicate that the students' experiences in the training are mirrored in the teachers. In addition, the contribution of the teacher training to the development of competencies necessary for teaching is verified, as suggested by Zabalza (2003): ability to plan the teaching-learning process; improvements in communication, in the relationship with students, in the evaluation forms, among others.

In that sense, the internship served not only as a moment of improvement, but also of reflection about the learning practices themselves, and especially as a stimulus for the development of the competencies required in teaching. The trainees were able to truly experience the teaching-learning process, as they had the chance to associate theoretical knowledge with classroom practice (Joaquim *et al.*, 2013).

Overall, the results of the study revealed the need to develop devices that ensure the systematization of the teacher training, in order to guarantee that the experiences in this activity contribute effectively to the student's teacher training.

Important implications and contributions of the study findings were identified. It is remarkable that the concern with the teacher training should focus on how it is being conducted by the *stricto sensu graduate programs.* In that sense, the educational objectives concerning the training should be very clear, as well as the guidelines for its accomplishment. In addition, some mechanism needs to be in place to guarantee that the advisor/supervisor will properly monitor the student. Those teachers need didactic-pedagogical training to allow them to take on that responsibility, as well as clarity on their responsibilities as training supervisors.

Among the limitations of this research, we highlight the fact that the focus groups and interviews were conducted in a single PPGCC. Expanding the data collection through the collaboration of other graduate programs in accounting could offer further contributions and reflections on the theme investigated in this research.

Future studies could focus on investigating how the PPGCCs have monitored the teacher training and what actions have been developed to guarantee student performance when studying this curricular component.

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