

The Role Model Educator: Perspectives of Graduate Students in Accountancy

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Abstract

Objective: educators in Master's and Doctoral programs in Accountancy from the perspectives of graduate students.

Method: This descriptive, quantitative study focused on Master's and Doctoral students enrolled in Accounting programs in Brazil. The sample consisted of 177 students. Descriptive statistics and Exploratory Factor Analysis were used to analyze the data.

Results: Three factors were identified: Factor 1 – (Inter)personal, Institutional, and Didactic-Pedagogical Competencies; Factor 2 – Investigative and Debate Competencies; and Factor 3 – Technological Competencies. While respondents acknowledged the teaching competencies inherent to the educational process, they placed significant value on a role model educator's personal and human qualities.

Contributions: This study contributes to improving pedagogical and managerial practices in graduate Accounting programs by highlighting the importance of both technical and human competencies in educators, which ultimately influence their performance and the quality of teaching.

Keywords: Graduate Education; Competencies; Role Model Educator

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1 Introduction

In areas such as Accounting, where undergraduate training is oriented toward a bachelor's degree, individuals who wish to pursue an academic career typically begin by enrolling in a Master's or Doctoral program (Alves *et al.*, 2016). In this regard, the *Lei de Diretrizes e Bases da Educação Nacional* [Law of Guidelines and Bases of National Education] (LDBEN – Law No. 9,394, of 1996) establishes that preparation for teaching at the higher education level is the responsibility of graduate programs at the Master's and Doctoral levels (Brasil, 1996). Therefore, training professionals with master's and doctoral degrees are essential to ensuring the quality and effectiveness of undergraduate Accounting education, given that faculty qualifications are a fundamental pillar of academic instruction (Durso *et al.*, 2016).

Therefore, academic master's and doctoral programs are responsible for preparing professionals to engage in research and teach at the higher education level, given the crucial role of faculty in advancing knowledge (Slomski & Martins, 2008; Nganga *et al.*, 2022). However, studies in the business field suggest that these programs have prioritized research training at the expense of pedagogical preparation (Dunn *et al.*, 2016; Ferreira & Leal, 2020; Nganga *et al.*, 2022).

Faculty performance significantly impacts student learning and, consequently, how higher education institutions (HEIs) contribute to society (Machado-Taylor *et al.*, 2011). Although multiple factors influence student learning, the teacher's didactic and pedagogical qualifications are recognized as directly affecting the teaching and learning (Camargo *et al.*, 2019; Ahn *et al.*, 2021).

The study explores the concept of the role model teacher—an educator who is recognized, admired, and a source of inspiration for colleagues and students. Recognition stems from their teaching practices and, more specifically, from commitment and enthusiasm, diverse instructional methodologies, the ability to achieve educational goals, and a deliberate focus on promoting students' holistic learning, including the development of complex cognitive skills such as autonomy, critical thinking, and creativity, among others (Carlos-Guzmán, 2018; Carlos-Guzmán, 2021).

Few studies have examined teaching skills in Master's and Doctoral programs in Accountancy from students' perspective. In this context, the primary gap this study seeks to address involves analyzing the characteristics of the role model educator within graduate Accounting programs, considering the specificities and challenges of this educational environment. This endeavor entails exploring elements beyond academic productivity metrics—such as the number of publications and supervised students—which do not necessarily reflect pedagogical competence or teaching effectiveness (Grohman & Ramos, 2012).

Building on the previous discussion, this study seeks to answer the following research question: **What competencies characterize professors recognized as role models in graduate Accounting programs, according to students' perceptions?** Accordingly, the general objective is to identify the factors that represent the teaching competencies of professors perceived as role models in graduate programs in Accountancy based on students' perspectives. To this end, the competencies required for teaching proposed by Zabalza (2003) and the characteristics of university professors outlined by Gil (2020) are considered in the analysis.

Knowledge, technologies, and solutions to address the challenges facing Brazilian society are developed within graduate programs (Lizardo *et al.*, 2023). The graduate environment is complex, demanding, and often stressful, requiring highly qualified professors who can effectively navigate its particularities (Amaral *et al.*, 2020). In this context, examining the competencies of educators in graduate programs in Accountancy from the students' perspective is essential, given the crucial role these professionals play in preparing new researchers and future educators.

Furthermore, given that the initial training of researchers and educators takes place during graduate studies, it is natural for students to model their practices and behaviors after those educators perceived as role models (Ferreira & Leal, 2020; Ferreira *et al.*, 2020; Nganga *et al.*, 2022). As a result, many educators become examples and sources of personal and professional inspiration for students throughout the teaching and learning process (Carlos-Guzmán, 2018). Therefore, student learning is not determined solely by individual interest, commitment, and abilities; it is also shaped by the influence of both effective and ineffective educators encountered during their training (Machado-Taylor *et al.*, 2011; Beraza, 2012).

Although Amaral *et al.* (2020) investigated the characteristics of exemplary educators from the perspective of graduate Accounting students, their analysis was grounded in theoretical frameworks associated with undergraduate education. In contrast, this study acknowledges the distinct characteristics of graduate education—such as the greater levels of autonomy and responsibility expected from students—which directly influence the competencies and expectations placed on educators. These specificities require professors to adapt their pedagogical approaches to meet the unique demands of teaching at the graduate level.

It is important to note that, in investigating the role model educator, this study does not seek to define a standard or “ideal” model. Rather, it aims to encourage reflection on the profile of educators who teach in Master’s and Doctoral programs in Accountancy to enhance their professional performance and the quality of their instruction.

The discussion presented here contributes to the education literature by addressing themes such as professional training and teaching qualifications in graduate programs. From a practical standpoint, the study adds value by identifying the competencies that characterize role model educators in Master’s and Doctoral programs in Accountancy, encouraging educators to reflect on and reassess their behaviors, practices, and methodologies. Moreover, the findings are expected to support educators’ self-assessment by helping them recognize both strengths and areas for improvement, ultimately enhancing their professional performance.

2 Theoretical Framework

This section presents, briefly outlines, and discusses the primary studies that underpin this research.

2.1 The role of graduate studies in academic training

Graduate programs in Accountancy are expected to offer research-oriented and didactic-pedagogical training courses, aiming to enhance the qualifications and performance of future professionals as researchers and educators (Nganga *et al.*, 2016). Therefore, a balance between teaching and research orientations must be maintained within Master’s and Doctoral programs.

However, due to external pressures and professors’ limited engagement in promoting broader pedagogical training, most programs tend to focus students’ learning on knowledge related to research practice (Silva & Costa, 2014). According to these authors, one of the main reasons for this emphasis is the need for educators to maintain active research agendas, which support their participation in academic events and access to funding from funding agencies. As a result, experiential knowledge and learning related to teaching practice at the graduate level are often neglected.

In practice, the evaluation of graduate programs—and of the educators who teach at this level—is primarily based on productivity metrics, including the number of supervised students, teaching hours, thesis and dissertation defenses, and intellectual output measured by the scores assigned to publications in scientific journals (Grohman & Ramos, 2012).

The structure and dynamics of Master's and Doctoral programs in Brazil have undergone changes driven by the requirements set forth by research funding and regulatory agencies. These changes, motivated by concerns about the quality of graduate programs and research, impose a range of demands on higher education institutions and graduate programs, directly impacting the responsibilities of university professors (Villar *et al.*, 2019).

When investigating the roles of educators in Master's and Doctoral programs in Business Administration, Villar *et al.* (2019) found that, in addition to teaching and research, faculty members also assume a variety of responsibilities: supervising students, teaching undergraduate and specialization courses, editing journals, reviewing manuscripts for journals and scientific events, participating in *ad hoc* evaluations conducted by the Coordination for the Improvement of Higher Education Personnel (Capes) and the National Council for Scientific and Technological Development (CNPq), organizing academic events, serving on thesis and dissertation committees, and performing administrative roles within the university. As a result, academic work at the graduate level involves a wide range of tasks that often compete with teaching and research activities (Villar *et al.*, 2019).

By recognizing the inseparability of the personal and professional dimensions, the teacher training process is inherently connected to the educator's overall development. This highlights the need for qualifications beyond teaching techniques—which, while necessary, are not sufficient on their own. As Bagio *et al.* (2019, p. 6) note, “It is necessary to avoid technical solutions, clarifying the concept of quality, the training of the person and professional, leading educators to talk about life, reality, their repertoire and students, their desires and challenges, their difficulties, their ability to create” (free translation).

In summary, given the role of graduate studies in preparing professionals for teaching and research and the evidence showing a tendency to prioritize research training over didactic-pedagogical preparation in these programs (Ferreira & Leal, 2020; Nganga *et al.*, 2022), there is a clear need for a deeper investigation into accounting educators' teaching at this level.

2.2 Teaching Competencies

Teaching goes beyond content mastery, as it also demands specific knowledge and skills intrinsic to the educational process (Hillen *et al.*, 2018). Accordingly, university teaching involves important decisions by educators that shape their performance, including defining the learning objectives for students, selecting the course content, choosing appropriate teaching methodologies and resources, and establishing evaluation criteria (Marques & Biavatti, 2019).

Although there is legislation governing teaching in higher education, merely complying with legal requirements is insufficient, given the wide range of responsibilities performed by college educators (Gil, 2020). Teaching is just one of their many duties, including conducting research, providing academic supervision, performing administrative roles, and engaging in outreach activities (Zabalza, 2004; Slomski, 2007).

Table 1 presents the characteristics of university educators, as Gil (2020) proposed. While these characteristics are considered desirable, it is acknowledged that no single educator is likely to embody all of them entirely. Rather, they are intended to prompt reflection on the role of higher education faculty and the mechanisms that could enhance their effectiveness in the academic context. The table also highlights the teaching competencies outlined by Zabalza (2003).

Table 1

Characteristics and skills required for teaching

Characteristics		Competencies
Accessible	Up to date	Planning the teaching and learning process
Good listener	Technologically Competent	Select and prepare disciplinary content
Theoretically competent	Understanding	Offer understandable and well-organized information and explanations
Engaged	Communicative	Manage new technologies
Creative	Empathetic	Develop technology and organize activities
Enthusiastic	Stimulating	Communicate and interact with students
Flexible	Kind	Tutoring
Humble	Good humored	Evaluate
Egalitarian	Encouraging	Reflect and investigate teaching
Innovative	Interested	Identify with the institution and work as a team
Leader	Patient	
On time	Practical	
Inquisitive	Responsive	
Realistic	Receptive	
Reflexive	Intercultural	
Respectful	Sensitive	
	Tuned in	

Source: developed by the authors based on Zabalza (2003), Puentes et al. (2009), and Gil (2020)..

Table 1 presents the various characteristics expected of university educators, according to Gil's (2020) perspective. These range from personal traits—such as being accessible, kind, empathetic, and humble—to professional attributes, including theoretical knowledge and technological competence.

The competencies required for teaching are diverse and highly specific, as each one is linked to the responsibilities assumed by educators in the teaching and learning process. It is important to clarify that the term “competence” refers to a synthesis of an individual's key personal and professional talents and skills, as well as the behavioral patterns expected of professionals to effectively carry out tasks, duties, and responsibilities in pursuit of their assigned objectives (Blaskova *et al.*, 2015).

Given that graduate programs in Accounting have not adequately provided teacher training—due to the limited availability of curricular components focused on didactic-pedagogical development (Ferreira & Leal, 2020; Nganga *et al.*, 2022)—the responsibility of educators at this level becomes even greater, as students are likely to mirror these professionals to some extent (Ferreira *et al.*, 2020). In this regard, when examining the contribution of teaching internships to the development of skills required for this role—such as those outlined by Zabalza (2003)—Ferreira *et al.* (2020) identified improvements in planning the teaching-learning process, communication, student relationships, and assessment practices, among other aspects.

Given the previous discussion, the teaching characteristics and competencies outlined in Table 1 will serve as the foundation for the development of this study.

2.3. Role Model Educators

Exemplary university teaching is a complex endeavor, as it requires communicating and engaging with students in ways that foster enthusiasm and motivation. This approach encourages active learning by promoting critical thinking, enhancing communication skills, and supporting problem-solving (Lowman, 2004).

Teaching plays a fundamental role in student education; its quality is a key factor distinguishing higher education institutions. Therefore, student learning depends not only on individual interest, effort, and abilities but also on the influence of both effective and ineffective educators encountered throughout the educational process (Beraza, 2012).

When investigating effective teaching practices, Carlos-Guzmán (2018) observes that, regardless of a study's country of origin or publication date, several common elements consistently emerge in research on the performance of a good educator, which is characterized by:

- being clear, organized, and dynamic;
- adopting diverse teaching strategies;
- fostering a conducive learning environment;
- proposing challenges, motivating students, and teaching with enthusiasm;
- demonstrating mastery of the subject matter;
- effectively managing affective, interpersonal, and ethical aspects—beyond purely didactic concerns—which reflects a positive attitude toward both teaching and students;
- being fair and impartial;
- feeling responsible for student learning;
- maintaining a self-critical perspective on their own work;
- inspiring respect and trust;
- encouraging discussion and dialogue;
- having a genuine vocation for teaching;
- acting according to specific beliefs and perspectives about teaching, learning, assessment, and educational goals; and
- prioritizing student learning as their primary objective.

Even when constrained by a rigid curriculum, the role model educator is a professional capable of transcending these limitations to foster students' autonomy, reflection, and critical thinking. This capacity is grounded in the knowledge and experience they bring—derived from theoretical understanding, formal training (initial, continuing, and lifelong), and the experience accumulated throughout their career (Bagio *et al.*, 2019).

In the context of Master's and Doctoral programs, Grohman and Ramos (2012) aimed to identify the teaching competencies that influence the performance of graduate-level educators based on the perceptions of Master's students in Business Administration. They also sought to determine which competencies impacted educator performance most. The identified competencies included classroom behavior, didactics and subject knowledge, interpersonal relationships, and assessment and perceived usefulness. When examining causal relationships between these competencies and teaching performance, the study found three factors significantly influenced educator effectiveness: didactics/knowledge, evaluation/usefulness, and classroom behavior.

Amaral *et al.* (2020) investigated the perceptions of graduate students in Accounting regarding the characteristics of an exemplary educator. The results indicated that attributes related to student relationships, lesson planning, content knowledge, and teaching methods are key factors in identifying an educator as exemplary.

To improve the quality of teaching in HEIs, Carlos-Guzmán (2021) analyzed studies conducted by himself and other researchers on the characteristics of “good educators.” Although these studies were conducted in different contexts, at different times, and using various methodologies, he found strong similarities. The findings led to the consolidation of five categories that define a good educator: (1) teaching ability and mastery of the subject matter; (2) positive interpersonal relationships with students; (3) value attributed to their work; (4) views and perspectives on teaching; and (5) the motivation, commitment, and sense of responsibility with which they perform their duties.

Considering the role of graduate studies in the accounting field—particularly as a training ground for teaching and research—it is relevant to investigate the competencies of role model educators working at this level of education.

3 Methodological Aspects

This descriptive, quantitative study targeted Master's and Doctoral students in Accountancy in Brazil. Its aim was to identify the factors that represent the teaching competencies of educators perceived as role models.

The data collection instrument was developed by the authors of this study, drawing on the teaching competencies proposed by Zabalza (2003), the characteristics of university educators identified by Gil (2020), and the contributions of Villar *et al.* (2019).

The instrument included questions designed to capture the sociodemographic profile of graduate students. The second section presented statements related to the competencies of a role model educator, followed by a blank space for respondents to list the five competencies they considered essential based on the statements previously provided. In the final section, students were asked to rate statements regarding the professional performance of their educators.

The statements (items) related to the competencies are presented in Table 2 and labeled as COMP1, COMP2, through COMP20.

Table 2
Teaching Competencies

Items			
COMP1	Is sensitive	COMP11	Is creative
COMP2	Masters the subject matter	COMP12	When planning lessons, selects content most relevant to students' professional development
COMP3	Identifies with the institution and works as a team	COMP13	Is capable of managing large classes and fosters a positive classroom environment
COMP4	Is sensitive to the cultural diversity present in the university and in society	COMP14	Is innovative
COMP5	Has a good sense of humor	COMP15	Assumes the responsibilities inherent to teaching and is committed to supporting students throughout the learning process
COMP6	Has command of technological resources	COMP16	Plans the teaching and learning process in accordance with legal guidelines, the pedagogical project, course structure, and available resources
COMP7	Knows how to assess students, guiding their teaching and learning process	COMP17	Is inquisitive
COMP8	Is encouraging	COMP18	Provides clear and understandable information
COMP9	Is empathetic	COMP19	Designs instructional tasks and adopts diverse methodologies in the teaching process
COMP10	Approaches teaching as a subject of analysis and investigation, including through publications in the field of education	COMP20	Is reflective

Source: Developed by the authors.

When completing the questionnaire, participants were asked to rate each statement on a scale from 0 to 10 based on their degree of agreement or disagreement. Scores closer to 0 indicated a lower degree of agreement, while scores closer to 10 reflected a higher degree of agreement.

First, a search was conducted on the Sucupira Platform (2023) to identify the number of Master's and Doctoral programs in Accountancy operating in Brazil. The search revealed 28 active graduate programs in Accounting. Of these, 14 HEIs offer only Master's programs, while the other 14 offer both Master's and Doctoral programs. As noted by Nganga *et al.* (2022), Doctoral programs are primarily concentrated in Brazil's Southeast and South regions, with no graduate programs identified in the North of the country.

Before initiating data collection, a pre-test was conducted with five graduates from a graduate program in Accountancy and one professor affiliated with the same program. The aim was to ensure the questionnaire's clarity and coherence with the research objectives. Participants suggested improvements to the wording of certain items to enhance clarity and avoid potential misunderstandings. The researchers accepted and incorporated these suggestions.

Furthermore, since the study involved human participants, the research project was submitted to and approved by the Institutional Review Board of the institution with which the researchers are affiliated (CAAE: 68358822.7.0000.5152).

The coordinators and administrative offices of the Master's and Doctoral programs in Accountancy were contacted using the email addresses provided on their respective institutional websites. They were asked to provide information on the number of enrolled students and to support the dissemination of the survey by sharing the link to the online questionnaire, which was hosted on the Microsoft Forms platform.

Few of the programs contacted responded to the request for information on student enrollment, which represents a limitation of the study. Therefore, data from the *Painel de Dados do Observatório da Pós-Graduação* [Data Panel of the Graduate Observatory], linked to the Sucupira Platform, were consulted. This source indicated that 833 students were enrolled in graduate programs in Accounting in Brazil in 2022, a figure used to define the study's population (Brasil, 2022).

Data were collected using the previously mentioned questionnaire between September 4, 2023, and November 7, 2023. A total of 181 responses were obtained; however, four were excluded as they were from students enrolled in the graduate program in Business Administration at the Universidade do Vale do Rio dos Sinos (Unisinos), which falls outside the scope of this study. Therefore, the final sample comprises 177 students enrolled in Master's and Doctoral programs in Accountancy.

Descriptive analysis was performed after data collection to clarify how the data behaved by organizing it into tables or graphs, thereby facilitating the visualization of trends, variability, and outliers (Fávero *et al.*, 2009). Jamovi (Version 2.3) was used to identify the five essential competencies of a role model educator, as reported by the participants.

Next, exploratory factor analysis—a multivariate interdependence technique—was performed to group related variables by identifying underlying common factors. This method allows for reducing large datasets by clustering variables that share similar characteristics (Fávero *et al.*, 2009). In this context, the analysis was used to identify groups of competencies perceived in a role model educator.

4 Analysis of Results

As detailed in the methodological section, this study's quantitative approach was based on the use of a questionnaire for data collection. The instrument consisted of two main parts: one with questions designed to characterize the participants' profiles and another with statements intended to assess the competencies of role model educators teaching in graduate programs in Accountancy, according to the students' perceptions. Table 3 presents the information reported by participants regarding their profiles.

Table 3

Students' characterization

Variable	Alternative answers	Percentage	Quantity	
Gender	Female	54,80	97	
	Male	44,06	78	
	Agender or non-binary	0,56	1	
	Did not answer	0,56	1	
Age group	Up to 30 years old	29,94	53	
	31 to 40 years old	39,54	70	
	41 to 50 years old	24,29	43	
	→ 51 years old	6,21	11	
Undergraduate Program	Business Administration	10,73	19	
	Accountancy	84,18	149	
	Economics	1,69	3	
	Engineering	0	0	
	Other	3,38	6	
Occupation	Independent	6,21	11	
	Exclusive dedication to the graduate program	34,46	61	
	Private sector	23,16	41	
	Public sector	36,15	64	
Graduate Program	Master's	63,27	112	
	Doctorate	36,72	65	
Region where the program is located	Midwest	9,60	17	
	Northeast	10,16	18	
	North	0	0	
	Southeast	41,24	73	
	South	38,98	69	
Universities hosting the programs by region	Midwest	PPGC UFG	2,82	5
		PPGCC UFMS	3,38	6
		PPGCONT UnB	2,82	5
	Northeast	PPAC UFC	1,12	2
		PPGCONT UFBA	2,25	4
		PPGC UFPB	1,12	2
		PPGCC UFPE	1,69	3
		PPGCCON UFRN	2,25	4
		PPGC UFRPE	0,56	1
	Southeast	CEPCON UFMG	9,03	16
		FUCAPE BH	0,56	1
		FUCAPE	2,25	4
		FUCAPE RJ	0,56	1
		PPGCC FEA-USP	3,95	7
		PPGCC FEA-USP/RP	1,12	2
		PPGCC UFRJ	3,95	7
		PPGCC UFU	12,99	23
		PPGCON UFES	3,95	7
	South	PCO UEM	6,77	12
		PPGC UFSC	1,12	2
		PPGC UNIOESTE	3,95	7
		PPGCC FURB	5,08	9
		PPGCC UFSM	3,38	6
		PPGCA UNOCHAPECÓ	1,69	3
		PPGCCON FURG	5,08	9
		PPGCONT UFPR	6,77	12
		PPGCONT UFRGS	1,12	2
	Not identified		8,47	15
Has teaching experience	Yes	50,28	89	
	No	49,71	88	

Source: Study data.

Table 3 shows that most participants are women (54.8%), aged between 31 and 40 (39.54%), and hold an undergraduate degree in Accounting (84.18%). Regarding professional occupation, the proportion of individuals exclusively dedicated to graduate studies (34.46%) is similar to that of those working in the public sector (36.15%). In addition, most respondents are enrolled in a Master's program (63.27%) and are part of a graduate program located in the Southeast region (41.24%). The Federal University of Uberlândia (12.99%) and the Federal University of Minas Gerais (9.03%) had the highest number of respondents among the HEIs represented. Finally, there appears to be a relative balance between those who reported having teaching experience (50.28%) and those who did not (49.71%).

The statements presented in the second part of the questionnaire referred to teaching competencies, which respondents were asked to rate. A total of 20 statements were developed to reflect the characteristics of university educators proposed by Gil (2020) and the teaching competencies suggested by Zabalza (2003). Master's and Doctoral students rated these statements on a scale from 0 to 10, indicating their level of agreement with descriptions of a role model educator in a graduate program. Table 4 presents the students' perceptions based on these evaluations.

Table 4

Students' perception of a role model educator's skills

Itens	Geral				
	Mean	Median	Standard deviation	Minimum	Maximum
COMP1 – Is sensitive	7,73	8,00	1,96	0	10
COMP2 – Master the subject matter	9,50	10,00	0,82	5	10
COMP3 – Identifies with the institution and works as a tem	8,81	9,00	1,36	3	10
COMP4 – Is sensitive to the cultural diversity	8,29	9,00	1,97	0	10
COMP5 – Has a good sense of humor	7,92	8,00	1,77	2	10
COMP6 – Has command of technological resources	8,17	8,00	1,58	3	10
COMP7 – Knows how to assess students, guiding their teaching and learning process	9,00	10,00	1,46	3	10
COMP8 – Is encouraging	9,00	10,00	1,61	0	10
COMP9 – Is empathetic	8,62	9,00	1,81	0	10
COMP10 – Approaches teaching as a subject of analysis and investigation	7,94	9,00	2,44	0	10
COMP11 – Is creative	8,22	8,00	1,60	1	10
COMP12 – When planning lessons, selects content most relevant to students' professional development	8,76	9,00	1,60	1	10
COMP13 – Is capable of managing large classes and fosters a positive classroom environment	8,50	9,00	1,71	1	10
COMP14 – Is innovative	8,23	9,00	1,67	2	10
COMP15 – Assume responsibilities inherent to teaching and is committed to supporting students in the learning process	8,73	9,00	1,68	1	10
COMP16 – Plans the teaching and learning process in accordance with legal guidelines, the pedagogical project, course structure, and available resources	8,88	9,00	1,40	0	10
COMP17 – Is inquisitive	8,91	9,00	1,34	3	10
COMP18 – Provides clear and understandable information	9,26	10,00	1,14	3	10
COMP19 – Designs instructional tasks and adopts diverse methodologies in the teaching process	8,58	9,00	1,59	1	10
COMP20 – Is reflective	8,67	9,00	1,64	0	10

Source: Study data..

Table 4 shows that the statements about teaching competencies received high mean scores—above 7—indicating a high degree of agreement among respondents. Notably, item 2 (Masters the subject matter) and item 18 (Provides clear and understandable information) received the highest mean scores and correspond to the theoretical and communication competencies outlined by Zabalza (2003), respectively. These findings support the results of Amaral *et al.* (2020), which highlighted the importance of content mastery and didactics in characterizing an exemplary professor in a graduate Accounting program.

The results of the descriptive analysis of teaching competencies also align with the findings of Carlos-Guzmán (2018, 2021), who emphasizes the importance of strong educator-student relationships, mastery of both didactic aspects and subject content, clarity in instruction, commitment to the teaching process, and the use of diverse methodologies aimed at enhancing student learning.

After rating the 20 statements describing teaching competencies, respondents were asked to prioritize and list five they considered essential for a role model educator in a graduate Accounting program. Based on these responses, five rankings were created to highlight the most frequently cited competencies in each of them. Table 5 presents the competencies perceived by students as the most relevant.

Table 5
Essential competencies of a role model educator

Item	Competencies	Rank and number of mentions
COMP2	Masters the subject content	Rank 1 (98 mentions)
COMP7	Knows how to assess students, guiding their teaching and learning process	Rank 3 (30 mentions)
COMP8	Is encouraging	Rank 2 (41 mentions)
COMP12	When planning lessons, selects content most relevant to students' professional development	Rank 4 (24 mentions)
COMP19	Designs instructional tasks and adopts diverse methodologies in the teaching process	Rank 5 (37 mentions)

Source: Study data.

According to the respondents' selections, COMP2 (Masters the subject content) was the most frequently mentioned, followed by COMP8 (Is encouraging), COMP7 (Knows how to assess students, guiding their teaching and learning process), COMP12 (When planning lessons, selects content most relevant to students' professional development), and COMP19 (Designs instructional tasks and adopts diverse methodologies in the teaching process). These results reinforce the high mean scores presented in Table 4, particularly for content mastery, assessment, and encouragement competencies, which received the highest ratings.

The findings presented in Table 5 are consistent with the studies by Grohman and Ramos (2012), Carlos-Guzmán (2018), and Amaral *et al.* (2020), who emphasize that the listed competencies characterize a good educator—one whose primary interest is to ensure student learning.

The questionnaire also included six statements focused on the professional performance of a role model graduate educator, aiming to capture students' perceptions of these educators' roles. Participants were asked to rate each statement on a scale from 0 to 10, indicating their degree of agreement. Table 6 presents the main findings.

Table 6

Professional performance of a role model educator

Items	Overall			
	Mean	Standard deviation	Minimum	Maximum
1. Serves as a journal editor	6,90	2,73	0	10
2. Has notable scientific, technological, and innovative output in their research field (CNPq productivity grant holder)	8,44	1,69	0	10
3. Serves as a peer reviewer for academic journals	8,03	2,25	0	10
4. Engages in activities/interventions with the academic community and broader society	8,19	2,07	0	10
5. Participates in the evaluation of scientific events	7,94	2,26	0	10
6. Holds administrative or leadership positions at the university	6,88	2,73	0	10

Source: Study data.

Table 6 shows that all statements received high mean scores, all above 6. Statement 2 (Has notable scientific, technological, and innovative output in their research field – e.g., CNPq productivity grant holder) stood out with the highest score, indicating strong agreement among respondents regarding the role of the model educator as a researcher. In this context, it is important to note that one of the key criteria for evaluating graduate programs and faculty at this level of education is the intellectual output of professors, particularly the number of articles published in scientific journals (Grohman & Ramos, 2012).

In contrast, statements 1 (Serves as a journal editor) and 6 (Holds administrative or leadership positions at the university) received the lowest mean scores. These scores suggest that respondents do not perceive these roles as particularly relevant to the duties of a role model educator. Nevertheless, the findings indicate that students recognize educators' multiple responsibilities—beyond teaching—including research, academic advising, management, and engagement in outreach activities (Zabalza, 2003; Slomski, 2007; Villar *et al.*, 2019).

Once the descriptive analysis was completed, exploratory factor analysis was conducted to process the data. This type of analysis requires the use of the Kaiser-Meyer-Olkin (KMO) statistic and Bartlett's test of sphericity. The KMO assesses sampling adequacy based on the level of partial correlation among variables, which should be low. The statistic ranges from 0 to 1, with values closer to 1 indicating that exploratory factor analysis is appropriate. In contrast, values closer to 0 suggest the technique is not advisable due to weak correlations among variables (Fávero *et al.*, 2009). This study's KMO value was 0.908, indicating strong suitability for factor analysis. Additionally, Bartlett's test yielded a p-value of 0, further supporting the appropriateness of the technique.

The Varimax rotation method was used to group the variables and quantify the factors, allowing each factor to consolidate a set of variables with high loadings (Fávero *et al.*, 2009). Accordingly, Table 7 presents the three factors identified through exploratory factor analysis, which together explain 62% of the total variance in the data.

Table 7

Factor analysis (Varimax rotation): competencies of a role model educator

Items	Factors/Dimensions		
	Factor 1	Factor 2	Factor 3
COMP2 – Master the subject matter	0,683		
COMP3 – Identifies with the institution and works as a tem	0,683		
COMP4 – Is sensitive to the cultural diversity	0,690		
COMP5 – Has a good sense of humor	0,584		
COMP6 – Has command of technological resources			0,519
COMP7 – Knows how to assess students, guiding their teaching and learning process	0,776		
COMP8 – Is encouraging	0,809		
COMP9 – Is empathetic	0,782		
COMP10 – Approaches teaching as a subject of analysis and investigation		0,609	
COMP11 – Is creative	0,692		
COMP12 – When planning lessons. selects content most relevant to students' professional development	0,720		
COMP13 – Is capable of managing large classes and fosters a positive classroom environment	0,717		
COMP14 – Is innovative	0,796		
COMP15 – Assume responsibilities inherent to teaching and is committed to supporting students in the learning process	0,789		
COMP16 – Plans the teaching and learning process in accordance with legal guidelines, the pedagogical project, course structure, and available resources	0,552		
COMP18 – Provides clear and understandable information		0,547	
COMP19 – Designs instructional tasks and adopts diverse methodologies in the teaching process	0,693		
COMP20 – Is reflective	0,713		
<i>Eigenvalues</i>	46,44	8,92	6,65
% of variance explained	28,60	16,89	16,51
% of accumulated variance	28,60	45,50	62,02
<i>Cronbach's alpha</i>	0,93	0,50	-

Source: Study data.

An analysis of Table 7 shows that items 1 (Is sensitive) and 17 (Is inquisitive) are absent, as they were excluded due to low factor loadings. Factor 1, labeled “**(Inter)personal, Institutional, and Didactic-Pedagogical Competencies,**” encompasses the majority of the variables (15 in total) and accounts for 28.60% of the total variance in the data.

It is worth noting that Factor 1 presents the highest factor loadings compared to the other two factors, indicating a high degree of agreement with the statements among respondents. The competencies associated with this factor clearly align with Lowman's (2004) perspective on exemplary university teaching, which emphasizes communication as a core competency. This underscores the importance of dialogue and strong educator-student relationships to foster encouragement and motivation throughout the teaching process.

The findings related to Factor 1 indicate that personal competencies—such as creativity, encouragement, innovation, a good sense of humor, empathy, and reflection—are highly valued by students in a role model educator. This suggests that, while didactic mastery is essential in teaching, creating an environment of trust, care, and support within the learning context is equally important. In this regard, the educator-student relationship's significance in forming individuals is underscored (Carlos-Guzmán, 2021).

Among the other competencies that comprise Factor 1, several stand out: theoretical knowledge, identification with the institution, teamwork, assessment, planning of the teaching and learning process, communication, tutoring, and the selection and use of diverse teaching methodologies. These competencies align with the choices that shape an educator's performance—particularly establishing educational objectives, selecting appropriate content, applying effective teaching methodologies, and defining evaluation criteria (Marques & Biavatti, 2019).

Factor 2, labeled “Investigative and Debate Competencies,” is associated with the educator's engagement in teaching as a subject of study and efforts to create a learning environment grounded in dialogue—one that encourages discussion of controversial and challenging topics in the classroom (Carlos-Guzmán, 2018; Gil, 2020). The variables comprising this factor show relatively high factor loadings, all above 0.5, indicating that students value the competencies it represents.

Finally, Factor 3, labeled “Technological Competencies,” centers on a single variable related to the potential of technology to facilitate information sharing. This competency encompasses not only the mastery of established teaching techniques but also knowledge of information management, the development of instructional materials, attention to the tutoring relationship, and other related aspects (Zabalza, 2003).

A blank space was provided at the end of the questionnaire for participants to voluntarily and freely share their thoughts on the topic investigated. Some of their perceptions are presented below:

“When I was an undergraduate student, I considered a role model professor to be someone with clear and objective teaching methods in the classroom. But today, as a doctoral student, I see a role model professor as someone who is empathetic, willing to listen, welcoming, open to dialogue, and also possesses the technical and theoretical knowledge needed to support the entire class.”

“A role model professor makes a difference by adopting inclusive teaching practices, recognizing that all individuals are different and that these differences must be respected.”

““Education—especially when focused on preparing professionals who will, in turn, train others—must be grounded in humanized values so that students find joy in the learning process. This, in turn, impacts the quality of learning, the ability to educate others, and the effective transmission of knowledge to future students.”

“In all these years of academic study—through undergraduate, specialization, master's degree, and now the doctoral program—I've observed that there are many types of professors, each with their own unique characteristics. However, those I consider role models are rigorous in delivering content and demand discipline. This doesn't necessarily mean they are cold individuals; rather, I believe in the vocation and the art of teaching.”

When analyzing the relationship between educators and students within the teaching and learning process, it is essential to consider their diverse profiles, backgrounds, life stories, and experiences. The participants' comments reveal how highly graduate students value the human dimension of teaching, emphasizing that empathy, encouragement, and reflexivity are essential in complementing the technical and theoretical competencies expected of a role model educator. As Carlos-Guzmán (2021) states, the importance of didactics should not be overlooked; however, it is equally important to recognize that teaching goes beyond technique, as the emotional connection is just as vital.

It is unlikely that any educator will embody all the competencies discussed here (Gil, 2020). Before being professionals, educators are human beings. However, the findings call for reflection—particularly given the responsibility educators hold as key figures in graduate education. This responsibility goes beyond simply providing academic training, as educators inevitably leave a lasting impression on their students' lives (Bagio *et al.*, 2019).

5 Final Considerations

This study aimed to identify the factors that represent the teaching competencies of educators perceived as role models in Master's and Doctoral programs in Accountancy from the perspective of graduate students. The findings indicate that competencies related to content mastery and clarity in communication are highly valued, underscoring the importance of these elements in establishing an effective and meaningful pedagogical practice.

Furthermore, students emphasized a set of competencies that characterize the role model educator, ranging from lesson planning to using innovative teaching methodologies to foster an interactive and engaging learning environment. These findings suggest that teaching at the graduate level requires a combination of technical and pedagogical skills, with attention not only to market demands but, above all, to the comprehensive education of students.

The exploratory factor analysis identified three main factors: (Inter)personal, institutional, and didactic pedagogical competencies; Investigative and debate competencies; and Technological competencies. These results underscore the complexity of the educator's role in graduate programs in Accounting, highlighting that transmitting knowledge is not enough. Educators are expected to integrate research, teaching, and innovation, fostering a dynamic learning environment that responds to institutional and societal needs.

The evidence shows that graduate Accounting students value human qualities—such as empathy, creativity, and encouragement—which complement the technical and pedagogical competencies expected of a role model educator. These findings suggest that, beyond academic expertise, what sets role model educators apart is their focus on human development, commitment to reflective practices, and dedication to the professional training of students.

This study is intended to encourage reflection among professionals responsible for the initial training of educators and researchers. In this regard, it contributes not only by addressing the role of graduate education in this process but, more importantly, by highlighting students' perceptions of role model educators who inspire and motivate them to pursue advanced qualifications. As such, the findings are expected to support the personal and professional development of educators. Moreover, the expectations for personal and professional growth among both faculty and students should be considered and used to guide the dynamics of graduate programs.

The emphasis on educators' personal competencies underscores the importance of fostering a teaching environment that motivates and promotes the active engagement of both educators and students. In this context, the implications of this study extend to educator training and the organization of graduate programs in Accounting. The findings suggest that these programs should strive to balance technical and human development, aiming to cultivate interpersonal and emotional competencies that contribute to a more holistic preparation of future professionals. Moreover, these implications support the enhancement of pedagogical practices and program management by highlighting the need for comprehensive educator training—one that combines academic rigor with human-centered skills.

By highlighting the importance of role model educators in the training of future educators and researchers, this study demonstrates that more qualified and human-centered teachers not only enhance the quality of education but, more importantly, inspire and motivate students to pursue academic and professional careers with greater dedication. From this perspective, graduate programs must create conditions that support the continuous development of all those involved, fostering quality and innovation in both teaching and research within this context.

Among the limitations of this study, the lack of responses from the secretariats and coordinators of graduate programs in Accountancy regarding the number of enrolled students during the research period stands out. This lack of information hindered efforts to reach students and, consequently, affected data collection. Additionally, it is important to note that the data collection instrument (questionnaire) did not provide a prior definition of the term “role model educator,” which may also represent a limitation. Finally, the findings presented are limited to the sample investigated, which restricts the generalizability of the results.

Future studies are encouraged to adopt a qualitative approach to gain a deeper understanding of graduate Accounting students' perceptions of the competencies of educators they consider role models. Some graduate programs in Accounting regularly invite students to participate in faculty evaluations. In this context, it is recommended that a survey be conducted with the highest-rated educators to identify their profiles, competencies, and professional backgrounds.

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