

What is a Good Teacher? The view of the Accounting Students at a Brazilian Federal University

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Abstract— *The teacher is inserted in a society of multiple simultaneous demands, of great technological advance and of easy accessibility to information. In this way, the teacher is increasingly necessary, as he has an important role to mediate the abundant information that is offered, providing the connection between them so that they can then be transformed into knowledge. Considering the above, the present work aims to verify, under the perception of the academics of the Accounting Sciences course Fundação Universidade Federal de Rondônia – UNIR – Campus at Vilhena, what it means to be a good teacher, and whether its characteristics are being found in the professors who make up the course's faculty. Therefore, the study was carried out through the application of a questionnaire to a sample of 30 (thirty) students of the Accounting Sciences course at the Federal University – Campus at Vilhena.*

I. INTRODUCTION

In recent years, Accounting has faced many transformations, requiring accountants to be better qualified to remain in the job market and serve their clients with reliability in the information transferred. (SÁ, 2007, P.89)

Thus, the Accounting Sciences course trains the professional accountant to work in several segments of accounting knowledge. One of them is the professional dedicated to the exercise of teaching related to their knowledge. (BRASILEIRA DE CONTABILIDADE, 2007).

In this way, an analysis will be carried out, regarding the perception of the academics of the Accounting Sciences course, in relation to what they consider necessary for the

accounting professor to be considered a good teacher. This article has as general objective the study aims to highlight issues related to teaching planning and aspects of pedagogical training, as well as analyzing the attributes that the professional needs to have to be considered a good teacher in the 21st century. And for the specific objectives we have the following: To verify through a structured questionnaire the perception of the students in front of the professors; To analyze, through the collected data, if the academics are considered professors of the Accounting Sciences course at UNIR – Campus Vilhena, good teachers, in terms of academic, pedagogical and professional qualifications.

II. METHODOLOGY

2.1. Search type.

As for the objectives, the present work has two stages, one exploratory and bibliographical, and the other field and descriptive.

a) Exploratory and bibliographic research:

According to Lakatos and Marconi (2010, p. 171), the objective of exploratory research is [...] the formulation of questions or a problem, with a triple purpose: to develop hypotheses, increase the researcher's familiarity with an environment, fact or phenomenon, to carry out more precise future research, or to modify and clarify concepts. Furthermore, according to Boccato (2006, o. 266),

bibliographic research seeks to solve a problem (hypothesis) through published theoretical references, analyzing and discussing the various scientific contributions. This type of research will provide subsidies for the knowledge about what was researched, how and under what focus and/or perspectives the subject presented in the scientific literature was treated. Therefore, it is extremely important for the researcher to carry out a systematic planning of the research process, ranging from the thematic definition, through the logical construction of the work to the decision of its form of communication and dissemination.

Thus, the research began with the exploratory phase, aiming at characterizing the problem, the object, the assumptions, the theories and the methodological path. Afterwards, a bibliographic research was carried out in order to gather information and data about the subject addressed, which served as a basis for the development of this work.

b) Field and descriptive research:

Field research is where data collection takes place, analyzes and interprets the results of the study carried out. Therefore, this research was carried out through the application of a questionnaire to the students of the Accounting Sciences Course at the Federal University of Rondônia Foundation - *Campus Vilhena*.

According to Gil (2010), the objective of a descriptive research is to describe the characteristics of a given population. To describe, according to Beuren et al. (2008), is to report, compare, identify, among others. One of the most significant characteristics of descriptive research is the

use of standardized data collection techniques (BEUREN et al., 2008).

In this sense, the collection and analysis of data occurred through descriptive research, as the data were collected using a questionnaire and analyzed using statistical techniques, with the results described from the analysis.

2.2. Definition of the research as to the nature of the approach.

a) Quantitative:

The present will deal with the quantitative approach, which is characterized by the use of statistical instruments both in the collection and in the treatment of data (RICHARDSON, 1999; BEUREN et al., 2008). "The quantitative method represents, in principle, the intention of guaranteeing the precision of the results, avoiding distortions of analysis and interpretation, allowing, consequently, a margin of safety regarding inferences" (RICHARDSON, 1999, p. 70).

This research is quantitative in the part of collecting and analyzing data from objective responses, in a statistical way, with comparative analysis, using averages and percentages. Therefore, a questionnaire was prepared, adapted from the articles (NEVES JÚNIOR, IJ et. al. The characteristics of the exemplary teacher according to the students of the accounting sciences course at the Catholic University of Brasília (UCB) and AZEVEDO, Daniel Viana Luniere de. PROFILE TEACHER : An analysis of the expected profile of a professor according to accounting science students at the University of Brasília), where seventeen objective questions were developed.

2.3. Population and sample.

This research is limited to collecting data to verify the perception of the students of the Accounting Sciences course in relation to the professors. That said, the study will be carried out with academics enrolled in the Accounting Sciences course at the Federal University of Rondônia - *Campus Vilhena*.

However, it should be noted that this work was developed during the New Coronavirus (COVID-19) Pandemic. \ Therefore, the number of academics reached by the questionnaire presented below was reduced, so that only 30 students answered the aforementioned.

III. THEORETICAL FRAMEWORK

According to Oliveira e Silva (2012), we are currently experiencing an era of tensions in the educational field. Significant tensions that are configured in the work with knowledge, between the global and the local, the universal and the particular, the traditional and the modern. In this same theme, the authors highlight the

concerns with the advancement of knowledge and the timely assimilation of the same, such as, for example, the development of knowledge of new technologies that change rapidly.

Therefore, the challenges that permeate the expansion of higher education can be considered significant in view of the changes that have taken place in the field of Brazilian higher education. For Paiva (2010), the quality of education is understood as a complex phenomenon, which involves multiple factors and variables, not only teacher training, but also highlights factors such as school management, curriculum, among others, as strategic in the educational process.

Three among the factors highlighted by Paiva (2010) were included in the study carried out by Fonteles, Oliveira and Almeida (2011), whose objective was to describe the measures adopted by the Brazilian Federal Institutions of Higher Education regarding the teaching of new accounting practices as a result of the changes that have taken place as a result of the international convergence of accounting.

Lima (2006) also carried out a study in order to highlight the training of professors who graduated from the Master's Programs in Accounting Sciences in Brazil, through a content analysis in the menus of the disciplines that form the curricular structure of these programs.

The results revealed that some of the accounting theories, which are required in the formation of the future accountant, did not focus on the professional formation of the future professor of Accounting Sciences. The study also showed that, despite the objectives of these programs being aimed at the qualification of teachers, not all of them offered didactic-pedagogical disciplines, which, according to the author, could lead to deficiencies in teacher training.

However, Freire (1996) argues that "there is no teaching without research, nor research without teaching", as it must be considered that the line that separates teacher training and the training of researchers is tenuous, as both occur in the same environment, or that is, in postgraduate courses.

However, the negative effect that pedagogical training seems to have could be explained by teachers' conceptions of themselves as teachers. When pedagogical training courses begin, they become aware of their limitations as teachers and may feel less valued than in the previous student-centered approach. At the same time, teachers feel more doubts about their ability to perform their academic tasks.

Thus, training makes teachers more aware of the problems they have in their teaching, and after a training process, the teacher becomes more aware of an ideal way of teaching.

3.1 The good teacher.

In a study carried out by Cunha and Pinto (2009), issues related to higher education and the challenges for defining quality criteria in the current Brazilian context were addressed, where the demand for educational opportunities has been causing changes at all levels of education.

The authors concluded that if, on the one hand, the expansion of enrollments constitutes an important political action in favor of inclusion, on the other hand, a review of traditional pedagogical practices is necessary, since they are the bearers of the evaluative conceptions of the educational field.

Furthermore, Oliveira and Silva (2012) point to the importance of pedagogical training as a prerequisite for teaching, on the grounds that often the specific knowledge of the teacher in relation to his area of training, as well as his professional experience and titles in the area common to training, are decisive in the form of admission to the exercise of teaching to the detriment of pedagogical training.

Training is distinguished from teaching, but implies knowledge. Institutions need to realize that pedagogical practices have an impact on real results and establish a healthy relationship with teachers to promote advancement. Many professionals believe that to teach in the university context it would only be necessary to master specific knowledge in the area.

However, during the presentation of the present work, it will be verified that even professionals who have years of experience and years of studies in specific areas, may not have preparation and even a lack of technical and scientific knowledge of the teaching-learning process.

In this sense, Feltran Malusá (2003, p 14) states that a "professional-teacher, today, demands much more than just mastering specific work content". This teacher must be ethical and critical in order to perceive changes and be able to understand them and adapt to them in a reflective way.

To meet the current demands, higher education teachers need, in their entirety, to master some basic aspects that, according to Masetto (2008), should permeate teaching practice, that is:

A good teacher is one who has the ability to explain content clearly and objectively and is characterized by a high level of knowledge, ability to motivate students, competence to evaluate and rethink practices, focused on student learning. (RODRIGUE, 2006, p. 165)

However, there are many professionals who teach, but they are not necessarily professionals such as teachers.

Thus, to be a good teacher it is necessary that he/she develops pedagogical competence, that is, to develop knowledge, skills to know how to be a good conductor of knowledge and attitudes to pass them on to their students.

3.2. Qualification of a good teacher.

Time, culture and society are important factors when it comes to criteria for valuing teaching professionalism. In this sense, according to Connell (2010), the concepts of what constitutes a “good teacher” vary over time, thus, the concept of a good teacher is linked to a time and a place. Thus, depending on the time and social context, the characteristics that define a good teacher vary, and may even vary within the same historical-social context.

In this context, the Writer Lowman (2004) says that the exemplary teacher is one who shows admiration, is accessible to students and knows how to interact with them, being able to explain a complex topic in a very simple way. In the same sense, Gradvohl, Lopes and Costa (2009) state that the teacher has the potential to facilitate the learning process. However, this is a skill that can be learned or lost over time.

In continuation, Lowman (2004) claims that exemplary teachers are those who stand out in the dimensions of effective teaching, which are intellectual stimulation and interpersonal relationships. Regarding intellectual stimulation, the Author cites adjectives such as: knowledgeable, clear, organized, prepared, enthusiastic, fun, interesting, engaging, energetic, funny and inspiring.

Furthermore, regarding interpersonal relationships, adjectives linked to effective motivation and interpersonal interests are cited, such as: challenging, demanding, encouraging, helpful, fair, patient, interested, attentive, available, friendly and accessible.

Furthermore, the authors Gradvohl, Lopes and Costa (2009) indicate that didactics, relationship, demand, theoretical knowledge and market experience are the main characteristics that define a good teacher. Furthermore, constant technological innovations, the globalization of the economy and recent scientific discoveries point to an increasingly complex teaching professional profile.

Being a good teacher, in the current context, presupposes the mastery of new knowledge and skills. In this sense, Vasconcelos (2000) says that professional training encompasses a range of scientific, philosophical and technological knowledge, whether in the exercise of teaching as a single professional activity or in a complementary way.

That said, the characteristics that qualify a good teacher go far beyond teacher training, it is also necessary that the educator has certain personal and professional

characteristics to be qualified as a good professional. In this sense, one can list some of the main characteristics to qualify a good teacher, namely didactics, knowledge, experience, relationship, and posture.

IV. ANALYSIS AND DISCUSSION OF RESULTS

4.1 Personal characteristics of academics.

Of the 30 academics who answered the questionnaire:

- a) **Regarding gender:** 23 (76.7%) are female and 7 (23.3%) are male;
- b) **As for age:** 2 students (6.7%) indicated that they are up to 21 years old, 10 (33.3%) are between 21 and 24 years old, 3 (10%) are between 24 and 27 years old, 7 (23.3 %) answered that they are between 27 and 30 years old and 8 (26.7%) are more than 30 years old.
- c) **Regarding the semester they are studying:** 3 (10%) are in the first semester, 7 (23.3%) are in the third semester, 5 (16.7%) are in the fourth semester, 1 (3.3%) is in the sixth semester, 1 (3.3%) is in the seventh semester, and finally, 13 academics (43.3%) indicated that they are studying the eighth semester.

4.2 Characteristics and competencies of a good teacher.

In the present questionnaire, questions were imposed that deal with the personal and professional characteristics that a good teacher must have, covering both the characteristics that stimulate the intellect and those that refer to interpersonal relationships.

Initially, the questions were formulated as follows: first, a statement was written and then the student was asked if he agrees with that statement. The alternatives for these questions are as follows: totally disagree, disagree, indifferent, agree and totally agree.

That said, as all students say they agree that the ability to relate, along with didactic practices, are the primary skills for the teaching professional. In addition, they agree that the teacher's relationship with the student is capable of creating an incentive for learning.

Still, most academics expressed their agreement that the good teacher is the straight, tolerant and concise professional in his didactics, being the one who is willing to explain the content until the student completely assimilates it. In the same sense, most students also agreed with the statement that good teachers have the ability to explain a complex topic in a simple way.

Furthermore, 96.7% of the students agreed that a good teacher is one who is clear when teaching classes, is

dynamic, excited and succinct, in addition to being the one who meets the difficulties of each student. Furthermore, 90% of academics agree that professors must be able to use new technologies, supporting the formation of new pedagogical proposals.

On the other hand, 80% of the academics disagreed with the statement that a good teacher should exercise his/her role as an educator in a rigid, authoritarian and disciplinary manner.

In addition, regarding the formation of a good teacher and the exercise of teaching, the academics divided opinions. 50% agree that the formation of a good teacher should cover the whole range of knowledge systematized on a scientific, philosophical and technological basis. While 46.7% indicated they were indifferent to the statement.

Finally, 33.3% of the academics stated that they were indifferent to the statement that the teacher, in order to be prepared for his job, should exercise teaching as his only activity. While 40% indicated they disagreed with the statement.

Questions were also asked in which the academic should attribute the degree of importance to the factors, being fixed that the number 1 would be for the least important factors and the number 5 for the most important. Thus, the degree of importance aims to classify the factors necessary to characterize a good teacher.

Thus, the factors classified as most important are clarity in explanations, interaction with the class, relationship, didactics and the use of didactic resources in the classroom, the demand and rigor in meeting and charging schedules and deadlines, in addition to practical-theoretical knowledge and market experience in the field of the discipline.

Rigorous evaluation, market experience and theoretical knowledge outside the discipline were considered to be of medium importance. Interaction with students outside the classroom and market experience in other areas were considered of minimal importance.

Subsequently, the students evaluated that the most important factors for student learning are the way in which the teacher plans their classroom activities, the ability to motivate students through the teaching strategy used, the accessible behavior of the teacher and the ability to teach all types of students.

As for the characteristics of the teacher when teaching classes, it was considered that a good teacher should be communicative, knowledgeable, clear, prepared, engaging, objective, organized, interesting and inspiring. As for interpersonal relationships, the good teacher must be challenging, demanding, innovative, helpful, patient, fair,

accessible, friendly, attentive, encouraging, interested and available.

Finally, students were asked to mark the characteristics found in their teachers, with number 1 for “did not find” and number 5 for “completely found”. In this follow-up, it is worth noting that, in most cases, the characteristics were fully found in the professors.

However, there were characteristics in which the student found little, such as: knowledgeable, clear, energetic, fun, engaging, interesting, challenging, helpful, patient, fair, approachable and considerate. While there were characteristics that were not found, namely: enthusiastic, organized, inspiring, interested and available.

V. FINAL CONSIDERATIONS

Masetto (2012) exposes that the profile of the university professor has undergone changes. Until the mid-1970s, the requirements to be a university professor were training in the area and the competence of their profession. However, from the 1980s onwards, universities began to require specialization courses, and currently require master's and doctoral degrees.

However, often the interpersonal characteristics of teachers have stood out in relation to professional competences. During the entire survey, the most recurrent skills were didactics, relationships, mastery of the area of knowledge, market experience and demand.

In this sense, Vasconcelos (2000) indicates four essential aspects in teacher training, namely: I) technical-scientific training, which relates to knowledge of the area of expertise and its constant updating; II) practical training, which deals with the teacher's ability to relate theory to practice; III) political training, which is linked to ethics and morals; and finally, IV) pedagogical training, which is connected to the commitment to education and integral training of students.

5.1 The good teacher from the perception of the students of the Accounting Sciences course at the Federal University of Rondônia Foundation – UNIR – Campus Vilhena.

Being a good teacher, for students of the Accounting Sciences course at UNIR – *Campus* de Vilhena, means having the ability to relate, being accessible, paying attention to students, being communicative, knowledgeable, clear, enthusiastic, energetic, prepared, demanding, objective, organized, interesting and inspiring. It's having clarity in explanations, it's being able to teach all types of students, from those who have it easier to those who have more difficulties.

In addition to the skills and characteristics exposed above, a good teacher must have market experience and have theoretical and practical knowledge in the area of the discipline. Furthermore, he/she must have a good interaction with the class and a good didactics, he/she must plan his/her classes making use of different didactic resources and he/she must have the ability to motivate the students through the teaching strategy.

Finally, the academics, to whom the questionnaire was applied, considered that their teachers have the characteristics and skills of a good teacher, being, for the most part, available, interested, encouraging, attentive, friendly, accessible, fair, patient, helpful, demanding, inspiring, interesting, organized, prepared, clear and knowledgeable.

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