

Who does Teach me to Teach? Activities for the Exercise of Teaching

Quem me Ensina a Ensinar? Atividades para o Exercício da Docência

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ABSTRACT

This study aimed at identifying which teaching and learning activities are developed in the stricto sensu post graduate program in Accounting and Administration for the exercise of teaching activities. Thus, a survey was conducted through a questionnaire applied to 167 stricto sensu post graduate program in Accounting and Administration, obtaining a total of 244 valid responses. The results show that the majority of respondents have experience in the area of teaching and perception that the stricto sensu post graduate program to which they are linked prepare them for the exercise of teaching. However, it is inferred, from the identification of contact with teaching and learning activities for the exercise of teaching, which are poorly developed in students by the analyzed stricto sensu post graduate program, with those with greater averages are concentrated in assessment instruments. Thus, there seem to be neglected teaching and learning activities, with the exception of assessment instruments, which can demonstrate an inversion of teaching activity values, since the training of Accounting and Administration professors seems to emphasize and focus their efforts more on developing evaluative aspects for the exercise of the teaching activity than on developing the processes that precede this stage.

Keywords: Teaching, Teaching and Learning Activities, Teaching exercise.

RESUMO

O objetivo do presente estudo foi identificar quais atividades de ensino e aprendizagem são desenvolvidas na pós-graduação *stricto sensu* em Contabilidade e Administração para o exercício das atividades docentes. A pesquisa foi realizada por meio de um questionário aplicado em 167 programas de pós-graduação em Contabilidade e Administração, obtendo o total de 244 respostas válidas. Os resultados evidenciam que a maioria dos respondentes possui experiência na área de en-

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RESUMO

sino e percepção de que os programas de pós-graduação em que estão vinculados os preparam para o exercício da docência. No entanto, infere-se, a partir da identificação do contato com atividades de ensino e aprendizagem para o exercício da docência, que estas são pouco desenvolvidas nos discentes por parte dos programas de pós-graduação analisados, sendo que aquelas com maiores médias estão concentradas em instrumentos de avaliação. Assim, parecem haver atividades de ensino e aprendizagem negligenciadas, com exceção dos instrumentos de avaliação, o que pode demonstrar uma inversão de valores da atividade docente, visto que a formação de professores de Ciências Contábeis e Administração parece enfatizar e concentrar seus esforços mais em desenvolver aspectos avaliativos para o exercício da atividade docente do que desenvolver os processos que precedem esta etapa.

Palavras chave: Ensino, Atividades de Ensino e Aprendizagem, Exercício da Docência.

Introduction

Teaching skills imply a coherent and coordinated combination of techniques and actions to guide students' learning towards certain goals (MUNTANER-MAS et al., 2017). Teaching resources represent all the elements that teachers use to offer content, facilitate learning, develop or design the curriculum with a view to promoting learning scenarios. Thus, teaching practices, such as quality of instruction, induction of value, granting of autonomy, expectation of achievement, structure of objectives in the classroom, classification and feedback practices influence academic control, being perceived by students (BUFF, 2014).

The teacher is considered a conflict mediator, bringing students and the educational institution closer, just like a kind of weaver of meanings, which articulates content and contexts and guides paths, narratives and personal projects (MACHADO, 2010). In this context, several studies have discussed the role of the teacher in the training of teachers in higher education courses. These discussions are linked, mainly, to little or no teacher education of higher education teachers, mostly coming from bachelor's degrees and who, in their formation, had no contact with didactic-pedagogical content (COMUNELO et al., 2012).

Teaching requires professional training, related to the knowledge, skills and abilities that assist in the exercise of this profession (SLOMSKI, 2008). Research

in the field of Accounting and Administration has raised important aspects about teacher training, among them professional qualification, academic qualification and pedagogical qualification (MIRANDA, 2011; REINALDI; GIORDANI; COELHO, 2018; SANTOS, 2019).

Pedagogical training, considered an essential element for the quality of the teaching-learning process, is listed as the skills to guide students on the learning path (LAPINI, 2012; SLOMSKI et al., 2013; ARAUJO, 2017). In this sense, teacher training, which includes several didactic-pedagogical aspects, is necessary to improve the performance of activities and the use of teaching resources (SIERDOVSKI et al., 2018), which implies a coherent and coordinated combination of techniques and actions to guide student learning towards certain goals (MUNTANER-MAS et al., 2017).

Discussions related to the theme of teacher training and preparation have been extended to courses whose initial training does not have didactic-pedagogical bases and where there is little or no teacher training for higher-level teachers, as is the case with bachelor's degrees, which include the courses in Administration and Accounting sciences (POSTAREFF; LINDBLOM-YLANNE; NEVGI, 2007; ABDULLAH et al., 2016; LOURENÇO; LIMA; NARCISO, 2016; CHAN et al., 2019). In these areas, pedagogical training is deficient, needing to be developed from other sources of knowledge that lead to the formation and development of the teaching professional's identity (LOURENÇO; LIMA; NARCISO, 2016; VAN LANKVELD et al., 2017). One of the main means used for this preparation is found in master's and doctorate courses, a space where the student is socialized and inserted in the transformative environment that should take him to his awareness as a teacher.

However, it seems that the master and doctoral courses have not been constituted as a formative space for the development of these teaching and learning activities. The findings of Andere and Araujo (2008), Miranda (2010), Lapini (2012), Slomski et al. (2013), Patrus and Lima (2014), Abdullah et al. (2016), Nganga et al. (2016), Araujo (2017), Silva and Ramos (2017), Lima et al. (2019) and Chan et al. (2019) reinforce that *stricto sensu* post graduate program in Accounting and Administration have shown greater concern with the training of researchers to the detriment of teacher training, even though it is foreseen as one of the pedagogical objectives of the courses.

In this sense, the study seeks to answer the following research question: what teaching and learning activities are being developed in the *stricto sensu* for the exercise of teaching activities? Consequently, the objective of the study is to identify which teaching and learning activities are developed in the *stricto sensu* post graduate program in Accounting and Administration for the exercise of teaching activities.

This study is justified by the need to increase the professionalization of professors in Accounting and Administration, considering that having knowledge of content or being a researcher does not necessarily imply being prepared for the exercise of teaching. In addition, it is known that the role of *stricto sensu* post graduate programs is also to prepare students for the teaching-learning process (CHAN et al., 2019; PATRUS; LIMA, 2014; LOURENÇO; LIMA; NARCISO, 2016; NGANGA et al., 2016; CHAN et al., 2019).

Thus, the study has the potential to assist teachers who, since the beginning of their professional trajectory, face conflicts related to issues of professional identity, which can result in tensions or consequences in the exercise of teaching, such as the abandonment of teacher training or the profession itself (PILLEN; BEIJAARD; DEN BROK, 2013). Thus, it is clear that even though beginning teachers are competent to start teaching, there is a gap between their levels of knowledge about teaching and learning activities and those of experienced teachers (MAULANA; HELMS-LORENZ; VAN DE GRIFT, 2015). This study can help to narrow this gap, by investigating the problem in *stricto sensu* post graduate programs in Brazil, which aim to prepare students for teaching.

Activities for the Exercise of Teaching

It is noticeable that in the last decades there have been movements in favor of transforming teaching in the classroom, which are largely characterized by attempts to discover effective ways to catalyze deep learning activities and assist students in developing a conceptual understanding of the subjects exposed in classroom (INOUE et al., 2019). As a result, it is known that the teachers' duties are diverse, because in addition to plan the classes, these professionals must have techniques that are seen as facilitators of the teaching and learning process and as such, a di-

dactic preparation of future teachers is necessary. Silva and Ramos (2017) reinforce the need for reflections on teacher professionalization in institutional training spaces and that these discussions should be held before the teacher enters the classroom, arguing that the *stricto sensu* postgraduate environment is an excellent one space for reflections on themes related to didactic-pedagogical training.

To meet these demands, Batista (2015) reinforces the importance of the didactic-pedagogical training of the teacher as a relevant attribute for improving the quality of teaching, since it is from this knowledge that the teacher can carry out strategies to support student monitoring with regard to the content and practices necessary for learning. When analyzing the disciplines offered by the *stricto sensu* post graduate programs, Miranda (2010) identified that there is a significant amount of technical disciplines and an absence of disciplines that contemplate the human dimension, which improve the relationship between the teacher and the student and their engagement with teaching and learning. The author also reports that training is needed to ensure that teachers of bachelor's degrees are more secure in the face of the challenges encountered in the classroom, especially with regard to teaching techniques.

Miranda, Casa Nova and Cornacchione Jr. (2012), researched the predominant knowledge of Accounting professors and found that the methodologies used and personal qualities are the most valued knowledge by the groups of students participating in the research. The authors also highlighted didactic knowledge, content domain and experiential knowledge as conditioning factors for the choice of teachers as teaching references. Similar evidence was exposed by Kerr and Smith (2003) when they found that highly effective Accounting teachers have several common attributes and achieve teaching effectiveness through a variety of techniques. Among these techniques, they highlighted dynamic and enthusiastic communication, high degree of preparation, organization of classes, genuine interest in students as people, concern with the mastery of classroom resources and availability for students inside and outside the classroom.

According to Batista et al. (2015), the aspects related to the domain of content, market experience, didactic-pedagogical practices and interpersonal relationships are essential characteristics contained in a good Accounting teacher, and it is through these attributes that teachers are well evaluated by students. Thus, when

the teacher implements different teaching techniques, there is a construction and reconstruction of knowledge that stimulates students' curiosity and this effort corresponds to the fuel for meaningful learning (LIMA et al., 2019).

The use of active methodologies results from teaching techniques and skills, and stimulates students' engagement in the subjects, helping them to acquire curricular skills throughout the course, motivated through the didactics implemented by their teachers in the classroom. In this sense, there are several investigations that deal with teaching strategies. The results of these surveys reveal that the use of multimedia (JONES; KERR, 2012), concept maps (GREENBERG; WILNER, 2015), and gamification in management education (DOMÍNGUEZ et al., 2013; DIAS, 2017; SILVA; RODRIGUES; LEAL, 2019) are some of the resources associated with the teaching process, encouraging students to understand the subjects learned in the classroom. Silva, Rodrigues and Leal (2019) complement that there is an urgent need for the use of advanced methods to provide learning, but they warn of the need for policies that support the use of these resources so that they are implemented in a solid manner, with the quality required by those who use them.

Teaching resources represent the elements that teachers use to make content available, facilitate learning, develop or design the curriculum, develop cognitive skills, support teacher methods and promote learning scenarios. Teachers must also induce students to become actively involved in the learning process, in order to promote a reflective attitude, which can be encouraged through activities aimed at self-learning (MUNTANER-MAS et al., 2017). Thus, it is essential to plan strategies and sequence of activities that guarantee an engaging and motivating learning and this structure makes teachers adapt to different learning contexts and student profiles (DOMÍNGUEZ et al., 2013). In addition, Dib (1994) defends the recognition of students' characteristics and individualities, using methodologies compatible with the different forms of learning, seeking to build active, engaging and critical knowledge.

Lima et al. (2019) argue that many of these training responsibilities are not being considered a priority by educational policy, and sometimes that responsibility has fallen, at the individual level, of each teacher. Regarding to Higher Education institutions, they report that there is a concern in terms of the need to invest in the training of their faculty, even for the sake of survival in the competitive educational market.

When researching the professionalization of students in *stricto sensu* academic post graduate program in Administration, Silva and Ramos (2017) stated that there are limitations in these programs, especially with regard to teacher training, since these programs are sought for their formative character, although some master's and doctoral programs neglect their actions by limiting themselves to offering only a non-mandatory subject aimed at teaching knowledge and requiring the teaching internship only to scholarship students from research funding agencies.

Based on such evidence, it is possible to understand the importance of *stricto sensu* post graduate programs in teacher education. It is up to such programs to develop projects and offer disciplines that discuss teaching activities and teaching and learning activities such as the insertion of teaching methodologies and the main instruments of student evaluation. Thus, it is up to teachers to conduct student knowledge, however it is necessary that these professionals apply methodological activities capable of developing students' skills and curiosity.

Methodology

For the operationalization of the research, it was developed an instrument that aimed at capturing the teaching and learning activities for the exercise of teaching developed by the *stricto sensu* post graduate programs in Accounting and Administration. The instrument consists of two blocks.

Block 1 (Perception of the Development of Teaching and Learning Activities) consists of a scale with topics related to teaching and learning activities for teaching. In this block, the contact with each teaching and learning activity should be indicated based on a 4-point evaluation scale, where 0 should be assigned to the untreated subject in the disciplines of the *stricto sensu* post graduate programs, while 1 should be assigned for those themes present, but few explored, 2 should be attributed to the theme treated in isolation and 3 for the themes explored a lot. The scale developed is shown in Table 1.

Table 1 Scale of teaching and learning activities for teaching developed at stricto sensu post graduate programs

Grupos de atividades	Acronym	Teaching and Learning Activities
Teaching methodologies	ME1	Peer teaching
	ME2	Flipped classroom
	ME3	Problem-based learning
	ME4	Hybrid teaching
	ME5	Team-based learning
	ME6	Workshops
	ME7	Round table
	ME8	Debates
	ME9	Case studies
	ME10	Commented reading
	ME11	Pecha Kucha
	ME12	Ignite Talk
	ME13	Business Games
Technological tools in teaching	FT1	Datashow
	FT2	Quiz application apps
	FT3	Video recording apps
	FT4	Video editing apps
	FT5	Applications for presentation of papers
	FT6	Social media
	FT7	Video recording
	FT8	Podcast production
Creativity techniques	TC1	Association of ideas
	TC2	Brainstorming
	TC3	Mental map
	TC4	List of attributes
	TC5	Brainwriting

Assessment tools	IA1	Objective issues
	IA2	Essay questions
	IA3	Workshops
	IA4	Group work presented
	IA5	Debates
	IA6	Individual activities
	IA7	Self-evaluation
	IA8	Observation of student participation
Inclusion skills	HI1	Mediate conflicts within the classroom
	HI2	Dealing with psychological problems of students
	HI3	Dealing with ideological differences
	HI4	Dealing with students' intellectual limitations
	HI5	Dealing with physical limitations of students

Source: Prepared by the authors.

In Block 2 (Characterization of the Respondent), data were asked about the respondent and the execution of the course in the stricto sensu post graduate program to which he/she belongs, including information on obtaining a scholarship from funding agencies, among others.

To validate the instrument, the stricto sensu post graduate programs belonging to the business area were initially contacted, with the exception of those in Administration and Accounting, so that they could compose the round of testing and validation of the research instrument. In this phase, contacts were made with students from the secretariats of the 66 selected stricto sensu post graduate program. Due to the low participation of students, a direct contact was made, which occurred through the "Contact" tool of the Lattes Curriculum. These attempts were made between June 2019 and January 2020, thus obtaining a sample of 54 respondents in the pre-test. Before actual use, the instrument was validated by specialists in the area to verify its applicability and necessary adjustments for better understanding, with improvements being made to its content, in addition to the use of Exploratory Factor Analysis (EFA) to identify the need for adjustments.

The EFA indicated the need to exclude FT1, which dealt with the use of Data-show, which was considered justified given that this tool cannot be considered an intensive use of technology, since it is something considered to be in common use in Higher Education. In addition, adjustments were made to questions IA1 and IA2, transforming them from “Objective questions” and “Essay questions” to “Objective exams” and “Essay exams”. Finally, the “Teaching methodologies” group was split into “Reflection methodologies” and “Other methodologies”. In addition to these adjustments, the suggestions made by the respondents in the pre-test were included in the instrument.

After the pre-test, the adjusted instrument was applied, which took place between the months of March and April 2020. The sample included 167 *stricto sensu* post graduate program in Accounting and Administration, whose contact with students occurred through from the courses’ secretariats, obtaining 244 complete and valid responses.

To check the reliability of the instrument after data collection, the questionnaire was again submitted to EFA, in addition to the Cronbach’s Alpha calculation. In this process, the analysis of the KMO test (Kaiser-Meyer-Olkin) and the Bartlett sphericity test were also considered, which presented significant values, according to the definitions of Fávero et al. (2009).

From the factor analysis, it was necessary to exclude items ME6 and ME8, which dealt with seminars and debates, and items ME13 and ME14 which related to business games and group dynamics were also excluded. It is noteworthy that in terms of the assessment instruments, the seminar and debate items were maintained. Regarding to the use of technological tools, it was necessary to exclude item FT9, on the use of the cloud (Google Drive, Dropbox and similar), which was a suggestion incorporated into the instrument from the pre-test. Items IA1 and IA2, which dealt with “Objective tests” and “Essay tests”, whose change occurred after the pre-test, and item IA7, on self-assessment, were also excluded. Thus, the final teaching and learning activities and their factor loads (FL) are shown in Table 2.

Table 2 Final scale of teaching activities for teaching developed at stricto sensu post graduate program

Activity group	Teaching and Learning Activities	Code	FL
Reflection methodologies	Round table	ME7	0,777
	Case studies	ME9	0,746
	Commented reading	ME10	0,735
Other methodologies	Peer teaching	ME1	0,728
	Flipped classroom	ME2	0,704
	Problem-based learning	ME3	0,729
	Hybrid teaching	ME4	0,767
	Team-based learning	ME5	0,762
	Pecha Kucha	ME11	0,614
	Ignite Talk	ME12	0,633
	Technological tools in teaching	Quiz application apps	FT2
Video recording apps		FT3	0,829
Video editing apps		FT4	0,870
Applications for presentation of papers		FT5	0,514
Social media		FT6	0,638
Video recording		FT7	0,754
Podcast production		FT8	0,769
QR Codes		FT10	0,740
Creativity techniques	Virtual reality tools	FT11	0,737
	Association of ideas	TC1	0,743
	Brainstorming	TC2	0,758
	Mental map	TC3	0,754
	List of attributes	TC4	0,850
	Brainwriting	TC5	0,774
	Word cloud	TC6	0,643

Assessment tools	Workshops	IA3	0,766
	Group work presented	IA4	0,745
	Debates	IA5	0,731
	Individual activities	IA6	0,714
	Observation of student participation	IA8	0,607
Inclusion skills	Mediate conflicts within the classroom	HI1	0,841
	Dealing with psychological problems of students	HI2	0,903
	Dealing with ideological differences	HI3	0,851
	Dealing with students' intellectual limitations	HI4	0,912
	Dealing with physical limitations of students	HI5	0,876

Source: Prepared by the authors.

It is noteworthy, therefore, that after performing the presented adjustments, all the factorial loads remained above 0.5 and the Cronbach's Alpha presented a value of 0.933, thus attesting its reliability, according to the values presented by Hair Jr et al. (2005).

Data Analysis

CHARACTERIZATION OF RESPONDENTS

It was observed that most respondents (55%) identify with the female gender, while 44% identify with the male gender and 1% preferred not to answer. Regarding to the course level, 55% are taking an academic master's degree and 34% an academic doctorate. In addition, another 11% are pursuing a professional master's degree. Among all respondents, 50% are taking courses to obtain credits, while the others are in the qualification phase (28%), post-qualification (9%) or defense (14%). Most respondents (67%) do not have scholarships from funding agencies in their stricto sensu post graduate program.

Regarding to the teaching experience, there is a very close division, in which 52% of respondents work or have worked as a teacher. It is noteworthy, however, that this difference is accentuated when master's and academic doctoral students are analyzed. Among the former, most (66%) have no teaching experience, while

among doctoral students, most (83%) have experience as a teacher. Among respondents who have experience, most have been teaching for more than 5 years.

PREPARATION FOR TEACHING

Regarding to the perception of preparation for teaching, most respondents (56%) indicated that they consider that the teacher training received in their stricto sensu post graduate program is adequate. This percentage changes when the levels of the courses are analyzed. Among professional master students, those who fully or partially agree that the teacher training received in their stricto sensu post graduate program is adequate represent 54%, whereas among academic master students this percentage drops to 46% and among doctoral students academic, there is a lower percentage, with only 28%. Therefore, there seems to be, according to the higher level of education, a greater awareness of the gap between professional teacher training and that obtained from the stricto sensu post graduate program. The data referring to the reflection methodologies and other methodologies are shown in Table 3.

Table 3 Descriptive statistics – Reflection methodologies and other methodologies

Activity group	Teaching and learning activities	Av	Mo	Md	DS
Reflection methodologies	Round table	1,340	1	1	1,020
	Case studies	1,701	1	2	0,971
	Commented reading	2,115	3	3	1,090
Other methodologies	Peer teaching	0,877	0	0	1,115
	Flipped classroom	1,307	0	1	1,244
	Problem-based learning	1,152	0	1	1,061
	Hybrid teaching	0,775	0	0	1,011
	Team-based learning	1,164	0	1	1,136
	Pecha Kucha	0,270	0	0	0,703
	Ignite Talk	0,180	0	0	0,545

Note: Av = Average; Mo = Mode; Md = Median; SD = Standard Deviation.

Source: Prepared by the authors.

It is observed that teaching and learning activities with lower averages regarding to the presented methodologies are found in the group of other methodologies, mainly for techniques such as Ignite Talk, Pecha Kucha and Hybrid Teaching. These items had the most marked option to “0 - Not treated in the disciplines of stricto sensu post graduate program” ($M_o = 0$ and $M_d = 0$). On the other hand, items such as commented reading and case studies, which are reflection methodologies, have the highest averages, with this first item having the most highlighted option to “3 - Very explored” ($M_o = 3$ and $M_d = 3$).

These results indicate that the stricto sensu post graduate programs in Accounting and Administration have presented and developed few methodologies used for the exercise of the teaching activity to their students, which are, mainly, the approaches that make reference to reflection. In this sense, considering that there is a tendency for students to continue using these methodologies presented and developed during their teaching practice, a gap opens in relation to the characteristics of students during the teaching-learning process, in which it is observed, currently, a student profile that leads to more dynamic teaching methodologies, as advocated by Dib (1994). In addition to this, it is also important to consider the aspect identified by Miranda, Casa Nova and Cornacchione Jr. (2012) that the methodology used by the teacher is one of the aspects most valued by the students. Thus, there is an alert to stricto sensu post graduate programs, especially those included in the sample of this research, so that the presentation and use of different methodologies with their students is encouraged.

Regarding to the technological tools in teaching, an even smaller contact was identified with the respondents in the stricto sensu post graduate programs in Accounting and Administration, since the averages for such activities were almost all below 1, as shown in Table 4.

Table 4 Descriptive statistics – Technological tools in teaching

Activity group	Teaching and learning activities	Av	Mo	Md	SD
Technological tools in teaching	Quiz application apps	0,807	0	0	1,038
	Video recording apps	0,545	0	0	0,881
	Video editing apps	0,385	0	0	0,731
	Applications for presentation of papers	1,262	0	1	1,157
	Social media	0,939	0	1	1,027
	Video recording	0,602	0	0	0,895
	Podcast production	0,291	0	0	0,692
	QR Codes	0,340	0	0	0,705
	Virtual reality tools	0,332	0	0	0,737

Note: Av = Average; Mo = Mode; Md = Median; SD = Standard Deviation.

Source: Prepared by the authors.

Contact with the use of applications for the presentation of papers and the use of social networks have low averages. Those with lower averages refer to contact with the production of podcasts and the use of virtual reality tools. The low contact with virtual reality tools may be related to access to technology, not made available by *stricto sensu* post graduate programs. It is noteworthy that in all items related to contact with technological tools, the most highlighted option was “0 - Not treated in the disciplines of *stricto sensu* post graduate programs “ (Mo = 0).

Regarding to contact with creativity techniques, the data are shown in Table 5.

Table 5 Descriptive statistics - Creativity techniques

	Item	Av	Mo	Md	SD
Creativity techniques	Association of ideas	1,582	3	2	1,189
	Brainstorming	1,488	0	1	1,178
	Mental map	1,242	0	1	1,105
	List of attributes	0,766	0	0	1,018
	Brainwriting	0,545	0	0	0,890
	Word cloud	0,984	0	1	1,111

Note: Av = Average; Mo = Mode; Md = Median; SD = Standard Deviation.

Source: Prepared by the authors.

The association of ideas was the technique with the highest average, with option “3 – Very explored” (Mo = 3) the most indicated by respondents in terms of the contact they had during their master’s or doctorate course. In addition to the association of ideas, another technique with a higher average is brainstorming, however, in this case, the most marked option was “0 – Not treated in the disciplines of stricto sensu post graduate programs” (Mo = 0). On the other hand, despite being an activity similar to brainstorming, brainwriting appears as the least discussed technique of creativity among the programs analyzed.

The evaluative part seems to be the biggest concern with teacher training from the stricto sensu post graduate programs in Accounting and Administration, given that this group concentrates the highest averages related to the contact reported by master’s and doctoral students, as shown in Table 6.

Table 6 Descriptive statistics – Assessment tools

Item		Av	Mo	Md	SD
Assessment tools	Workshops	2,746	3	3	0,661
	Group work presented	2,721	3	3	0,638
	Debates	2,320	3	3	0,873
	Individual activities	2,406	3	3	0,843
	Observation of student participation	2,131	3	3	1,046

Note: Av = Average; Mo = Mode; Md = Median; SD = Standard Deviation.

Source: Prepared by the authors.

In this group, all items had the most marked option to “3 – Very explored” (Mo = 3), which, together with the high averages, proves that the assessment instruments have been widely discussed in the development of teaching and learning activities for the exercise of the teaching activity of master’s and doctoral students in Administration and Accounting Sciences. Among these items, contact with seminars and work presented in groups (which do not meet the requirements to be seminars) stands out, with the highest averages.

It can be perceived a possible overvaluation of the evaluative aspect, especially when compared to previous results, which indicate a probable underestimation of the pre-evaluative aspects and related to the construction of students’ knowledge, which should be the main point of teacher development. Thus, the development of teaching and learning activities for the exercise of teaching activity seems to be focused on the assessment instruments. Again, there is an aspect that needs to be on the radar of stricto sensu post graduate programs Accounting and Administration, as well as professors and researchers, given the need to pay attention to the entire teaching process.

In terms of the teacher’s preparation for inclusion skills, the data are shown in Table 7.

Table 7 Descriptive statistics – Inclusion skills

Item		Av	Mo	Md	SD
Inclusion skills	Mediate conflicts within the classroom	1,004	0	1	1,083
	Dealing with psychological problems of students	0,652	0	0	0,910
	Dealing with ideological differences	0,971	0	1	0,995
	Dealing with students' intellectual limitations	0,787	0	0	0,996
	Dealing with physical limitations of students	0,738	0	0	1,053

Note: Av = Average; Mo = Mode; Md = Median; SD = Standard Deviation.

Source: Prepared by the authors.

There is a sign of low preparation for the development of inclusion skills for masters and doctoral students by the *stricto sensu* post graduate programs analyzed, given the low averages presented, in addition to the predominant indication of the option “0 – Untreated in the disciplines of *stricto sensu* post graduate programs” as an answer (Mo = 0). In this regard, the conflict mediation in the classroom stands out, which is the item with the highest average, which indicates that the programs analyzed have sought to prepare their masters and doctoral students to, when they are exercising the teaching exercise, present the ability to resolve conflicting situations. This fact is presented in a positive way, given the position of Machado (2010) who presents the teacher as a mediator of conflicts, whether due to the teaching activity or other aspects that may influence the education environment.

Despite this, other important items seem to be being left in the background in the training process for the exercise of higher teaching by *stricto sensu* post graduate program in Accounting and Administration, especially those related to the physical, intellectual and psychological limitations of students, which it seems to meet what was exposed by Kerr and Smith (2003), in which highly effective teachers should show interest in students as people, going beyond the teaching-learning relationship, considering other aspects related to the student’s needs.

From the above, it seems that there are flaws in the process of developing teaching and learning activities for teaching in the areas of Accounting and Administration, since important aspects that can assist in the teaching-learning process, seem to be in the background in the analyzed *stricto sensu* post graduate programs. It is noteworthy that in all aspects analyzed, neglected activities were identified, with the exception of assessment instruments, which can demonstrate an inversion of teaching activity values, since the training of Accounting and Administration teachers seems to emphasize and concentrate their efforts. more in developing evaluative aspects for the exercise of teaching activity, than in developing the processes that precede this stage.

In this sense, it corroborates what was presented in Andere and Araujo (2008), Miranda (2010), Lapini (2012), Slomski et al. (2013), Nganga et al. (2016), Araujo (2017), Silva and Ramos (2017) and Lima et al. (2019) with regard to the existence of gaps in teacher education, indicating a need for change in the *stricto sensu* post graduate programs analyzed, which should concentrate activities on teacher professionalization, with the preparation of their students for the teaching-learning process. Therefore, there is, a series of studies that show, over time, gaps regarding to the teacher training offered by *stricto sensu* post graduate programs in Accounting and Administration and that should be considered as a starting point for a possible review of their activities.

Final Considerations

The research identified the teaching and learning activities developed in the *stricto sensu* post graduate programs in Accounting and Administration for the exercise of teaching activities. Most respondents in the study act as teachers, and believe that the *stricto sensu* post graduate program to which they are linked prepares them for the exercise of teaching, however these results are different when comparing the group of respondents formed by students who are studying for a professional master's degree and those who are studying for a master's and academic doctorate. Such results may be related to the objective of each *stricto sensu* post graduate modality, since the focus of the professional master's is geared towards the market, while the academic one, for teaching and research.

The results allow discussions about teacher training and the use of pedagogical methodologies, as well as reflection on active methodologies, such as inverted classroom and peer teaching, Ignite Talk, Pecha Kucha, in which the results show that there are few movements in the stricto sensu post graduate program in Accounting and Administration in search of improving teaching skills, including a coherent and coordinated combination of techniques and actions to guide students' learning towards educational goals. Such results can also be observed in the findings of Silva and Ramos (2017). In addition to this instrumental training, it is necessary to understand that teachers need to have the necessary training to use technological resources, as well as adapt to new digital platforms using them as allies in the dissemination of knowledge.

It is believed that it is necessary to make available disciplines that address teacher training, especially with regard to the use of innovative and creative methodologies to expose classes, as well as issues of relationship with students. This preparation is important because it allows for the sustainability of classes, since the teacher develops methodologies in the classroom and these can create a spirit of engagement and student motivation, making the teaching and learning process more meaningful and collaborative.

Regarding to teacher preparation, it is relevant that stricto sensu post graduate programs develop other competences in addition to evaluative aspects. Preparing the future teacher to manage conflicts between students, as well as developing activities that make the discipline accessible to all students regardless of their learning limitations seems to be very relevant and necessary. In this sense, the inclusion methodologies become fundamental elements for the development of a more inclusive classroom. It is the role of teachers to fix their eyes on such aspects in order to avoid barriers to learning, and thus knowledge becomes common to all who need and seek personal and professional development.

The results exposed in this study are relevant because they serve as a reflection for the training practice of future teachers in the area of Administration and Accounting in the face of the stricto sensu post graduate programa in which they are inserted. Thus, from the results, some practical implications can be adopted. Extension projects that encourage teaching practice, the presentation of teaching methodologies, as well as specific disciplines focused on teacher train-

ing, such as the methodology of Higher Education, are examples of practices that can culminate in the improvement of the development of teaching and learning activities for teaching by *stricto sensu* post graduate program in Accounting and Administration.

The research in question has some limitations, such as the impossibility of generalizing the results, since not all students in *stricto sensu* post graduate programs answered the questionnaire. In addition, there may be methodological practices and other teaching and learning activities that were not covered by the instrument, but that are developed in *stricto sensu* post graduate program in the preparation of their students for the exercise of teaching activity. For future work, it is suggested to expand the sample universe, as well as to develop a qualitative investigation, such as interviewing the students in order to raise more information about the teaching and learning activities seen during their *stricto sensu* post graduate course. It is also suggested to conduct a study with the teachers of such programs, in order to survey the teaching and learning activities adopted in the classroom that adhere to teacher training. Finally, there is the suggestion of research that seeks to analyze, together with *stricto sensu* post graduate program, the applicability of including the activities presented in this study in their masters and doctoral courses.

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