



BBR - Brazilian Business Review

E-ISSN: 1807-734X

bbronline@bbronline.com.br

FUCAPE Business School

Brasil

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BBR - Brazilian Business Review, vol. 12, núm. 4, julio-agosto, 2015, pp. 123-139

FUCAPE Business School

Vitória, Brasil

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Among Theory, Practice and Technology: the Relation Between Theoretical and Practical Knowledge in the Context of Accounting Training and the Thinking of Jürgen Habermas

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ABSTRACT

The objective of this article is to analyze the relationship between theoretical and practical knowledge in accounting training based on the political-pedagogical foundations of higher education in the state of Paraíba. For that, we turn to the contributions of Jürgen Habermas's theory of communicative action in order to understand how the relationship is established between theoretical discourse and practical discourse, drawing on definitions of "instrumental reason" and "communicative reason". To develop this empirical classification study, with a quantitative and qualitative approach, we employed the exploratory typology through bibliographic and documentary research. For data collection we applied a questionnaire with closed questions to students/interns of the public institutions analyzed. The results of the questionnaire show that the courses have an eminently theoretical format. Full-time practices are not applied and their focus is on the "modus operandi". We note that in accounting training, practice cannot be dissociated from theory and vice versa.

Keywords: Theory. Practice. Technology. Accounting. Habermas.

Received in 04/08/2014; accepted in 05/06/2014; disclosed in 07/01/2015

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Note from the Editor: The article was accepted by Emerson Mainardes.



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1 INTRODUCTION

This article presents part of the study called “Among theory, practice and technology: The relation between theoretical and practical knowledge in the context of accounting training,” submitted in the Professional Master’s Degree Program in Management of Teaching Institutions of Federal University of Paraíba (UFPB). Its objective was to analyze the relation between theoretical and practical knowledge in the teaching of accounting based on the political-pedagogic foundations of higher education in the state of Paraíba. This work was undertaken due to the absence in the literature consulted of a field study containing updated reflections on theory, practice and technology in the context of accounting training.

In light of this situation, this article is opportune for the field of accounting teaching, by enabling articulation of theoretical and practical knowledge in the formation of students to meet the demands of the market. Besides this, the article provides a reflection on the updating of course curricula, to understand whether they are suitable to the demands of the current business world and the constant rule changes issued by regulatory agencies.

For this purpose, we analyze the relation between these two types of knowledge and the way practical activities are conducted, based on institutional normative-pedagogic documents and the viewpoints of students/interns.

In this respect, we call on the thinking of Habermas, who has made various contributions to a theory of reason, or rationality, including the interplay of theory and practice, as well as knowledge directed by interests. His thoughts, therefore, fit with our intention, contributing to the understanding and construction of proposed guidelines to harmonize accounting theory and practice in the context of higher education.

2 THEORETICAL FRAMEWORK

2.1 THE UNIVERSITY AND HIGHER LEARNING

The university, as a “temple of wisdom”, assumes great relevance in the production and democratization of knowledge in all academic fields. It is a social institution responsible for coordinating, promoting and developing teaching, research and the extension of this research to society at large.

In light of this, and in an attempt to better understand the idea of the university and higher learning, to contemplate theory and practice in the training of accountants, we call on the thinking of Jürgen Habermas.

Habermas (1993), in his article “The Idea of the University: Learning Processes,” demonstrates an essential pedagogical function of universities, envisioned in the conception of flows of information, direction of reflection and the possibility of participation in the public sphere. However, the essence of this thought starts from the conjecture that all knowledge is induced, i.e., directed by interests.

Based on this thinking, it can be perceived that universities, during their development, have undergone various transformations, now assuming capitalist guidelines, by taking on responsibility for meeting the needs of the market.

Habermas (1987) coherently theorized this condition that knowledge has assumed in his work *Knowledge and Human Interest*, proposing what he called the “theory of knowledge-constitutive interests”. That theory includes two modes of scientific inquiry: the first seeks to demonstrate that science only offers one type of knowledge among many, questioning the pretension that only science is able to define the norms by which to judge knowledge; and the second involves how the different types of knowledge are rooted by the particular human interests they serve.

By this theory, Habermas rejects the opinion that knowledge results from an intellectual act free of interests by those that produce it. Instead, knowledge emerges from natural human needs, which determined and structure it by means of historical and social conditions.

Habermas (1993), in “The Idea of the University: Learning Processes”, revisits the conditions required for institutionalization of science, as established in the founding documents of Humboldt University, which articulated the unity of the whole, consolidating the requirement for unity among teaching and investigation, science and culture in general, science and critical self-reflection and units of the sciences.

For unity of investigation and teaching, he considers that teaching and learning only occur according to the needs of the innovative process of scientific progress, and that science should reproduce itself, i.e., professors should reproduce their own scientific succession. The university, formed of wise investigators in relation to formative tasks, has the objective of producing future investigators.

Among the various arguments put forward by Habermas are that the requirements of the work of investigation in institutions serve more to propitiate the functional order of the economy and management needs, in detriment to general culture, and that academic training in Germany contributed to the social demarcation of the cultured bourgeoisie, leading to the standardization the higher functionary.

It is thus clear that in a certain sense universities have strayed from their original idea. The self-reflection that resulted in social and human emancipation and the autonomous condition of science have gradually yielded to training oriented by the market and by political interests.

Nevertheless, it is fitting to try to understand to what extent the autonomy of science and higher learning still exist. To try to clarify this point, in the next section we call on the opinion of Habermas, in his work *Theory and Practice* (original German title: **Theorie und Praxis**), on the question of democratization of higher learning and the politicization of science.

2.2 THE UNIVERSITY AND SCIENCE: HORIZONS OF AUTONOMY

For Habermas (2002), higher education must be able to act politically in relevant themes and to defend its legitimate aspirations. Based on this, we assume that higher education has adopted a position of dependence in relation to the State and private organizations, assuming a scientific unilateralism of instrumental reason, and straying from the original idea of the university.

Higher education institutions, to assure their independence, must organize to act in the political sphere and advocate their real claims as scientific institutions, seeking greater interplay among teaching, research and extension, enabling them to transform students into active citizens in modern society.

The learning that occurs at the university should promote the emancipation of people, enabling them to participate actively in transforming the society in which they live. For this purpose, it is necessary for universities to protect their autonomy by freeing themselves from the political and social dependence to which they are submitted.

Therefore, universities need to provide training that transcends the horizons of autonomy and imparts emancipating knowledge, as well as mediates between theory and practice, so as to prepare professionals able to perform their roles in the social reality in which they are inserted.

2.3 SCIENCE, TECHNOLOGY AND THE JOB MARKET: PROFESSIONAL TRAINING IN ACCOUNTANCY

The articulation of science, technology and the job market has been gradually strengthened in the academic dynamic, with adherence to the supremacy of the social spheres, and hence achieving organizational transformations.

The advance of science and technology to serve the capitalist logic modifies the interaction of subjects with the job market, to the extent that professional actions require intensive use of technology. Technology brings important benefits to society. However, technology has been increasingly permeating the field of science, and instead of being produced by the latter, winds up influencing the generation of knowledge emanating from science.

So, while technology aims to satisfy the interests of the market and economic development, science involves research to understand and improve the conditions of this technology.

Obviously, considering the importance of technology, it can only be effectively inserted in the social context if it meets social needs, as reflected in demands from the market. Therefore, the market is what inspires the development of both science and technology.

In the field of the accounting sciences in Brazil, technology has become consolidated to satisfy demands from regulatory agencies, which impose obligations that for the most part must be complied with through electronic processes. Another factor affecting the profession is the recent market opening in Brazil, which besides spreading universal accounting standards, also has expanded the range of action of business organizations and promoted efficiency of global financial movement. Hence, these days accountants must have more than the inherent professional competencies; they must be able to make decisions that maximize profits.

So, the present job market not only requires specific competencies inherent to the profession, it requires accountants to have a competitive edge, attained through better training. That training will only be possible through praxis, so that scientific knowledge as well as practical knowledge, resulting from technology, is transformed into reflection and emancipation of thought.

2.4 THEORY OF COMMUNICATIVE ACTION: CONNECTIONS BETWEEN THEORY AND PRACTICE

To comprehend the interaction between theory and practice, valuable guidance is provided by the thoughts of Habermas, expressed in his work *Theory of Communicative*

Action. With this theory, he proposes a type of rationality that enables humans to achieve freedom (free communication) and emancipation (rational and critical), resulting in communicative reason.

The transition from instrumental reason to communicative reason occurs in the social space in which two worlds agglutinate: the systemic world and the life world.

The systemic world is composed by the economic system and political system. The former consists of the economic agents, which act mutually through money, aiming to succeed by obtaining profits. In turn, the political system is formed by political agents, who interact by means of power, also seeking success, in the sense of domination of interests.

In the thinking of Habermas, two separate and non-overlapping forms of reason exist in the life world and systemic world, exercising different functions in social reproduction: communicative reason, which permeates the life world and occurs when the subjects involved seek to understand something by means of language, using arguments, free of coercion, in an attempt to find the best response to a problem submitted for discussion. In turn, instrumental reason, existing in the systemic world, is manifested in the form of strategy, by which individuals resort to the necessary means to attain an objective. Therefore, subjects interact seeking to achieve their own ends, considering others as a means for this achievement.

The systemic world and life world have complementary functions, so that one cannot exist without the other. Therefore, when instrumental reason imposes communicative reason, “invasion” of the systems in the fields of decision occurs, where communicative reason should prevail.

Language underpins communicative reason. Therefore, all acts of speaking are imbued with a claim of validity, which has distinct meanings for each level of speaking acts.

In his conception, validity claims (claims of intelligibility, truth, veracity and justice) can be problematized, with the strength of the “best argumentation” prevailing, and when this happens, speakers and hearers are transported to a plane of linguistic interactions (speaking) to a communicational plane, which Habermas calls discourse, i.e., argumentation *per se*.

The Habermasian proposal considers two types of discourse: practical and theoretical:

Theoretical discourse involves debate of the problematized claim while practical discourse involves discussion of the problematized norm. The claim is considered true or false when the theoretical discourse leads to a consensus about its truth or falsehood; the norm is considered legitimate when the practical discourse leads to consensus on its legitimacy or illegitimacy (BAUMGARTEN, 1998, p. 9).

Hence, in practical discourse, problematization occurs in relation to the validity of a social rule or normative system. Habermas (2003, p. 148) places this in context: “Practical discourse is not a procedure for generating justified norms but a procedure for testing the validity of norms that are being proposed and hypothetically considered for adoption.”

For Habermas (2000, p. 110), the theory of communicative action “studies the suppositions of rationality inherent in ordinary communicative practice and conceptualizes the normative content of action oriented to mutual understanding in terms of communicative rationality.”

In the Habermasian vision, communicative practice enables the connection between science and technology that are inherent to the life world. It is obvious that the advance of scientific and technological knowledge has sharpened productive forces, with insertion in the institutional spheres, triggering transformations in these, and legitimizing its domination. Hence, it “institutionalizes the introduction of new technologies and new strategies, that is, it institutionalizes innovation per se” (HABERMAS, 1997, pp. 62-63). Nevertheless, science and technology should not override communicative reason, since it is what enables the evolution of humanity and society.

That evolution is envisioned base on new horizons of learning that redefine society by means of reflections mediated by communicative action. According to Medeiros (2008), for Habermas the fundamental structures for social evolution are based on the opening of new horizons for reflective learning, supporting claims of truth of discourse.

Habermas (1980) considers that this process enables the formation of discourse, structuring speech by means of organizational principles that permit assessing divergences between theoretical and practical questions, and also allows transcending unreflective learning.

Paiva (1983) ponders that for Habermas, the solution to social problems rests in the horizons of communicative reason in spheres permeated by rationality in the ambit of practical questions, redefining the parameters of contemporary society and devolving subjectivity to people. According to Harbemas (2001), effective communicative action requires the insertion of forms both of practical and theoretical reason, without giving absolute methodological priority to either of them.

Currently there is a growing demand to establish an identity between theoretical knowledge and practical knowledge. That requirement emerges from the need for articulation

between these two types of knowledge, to that this articulation generates reflective and emancipative action and rational discussions.

In this sense, Gomes (2012) states that currently education should be guided by communicative competency, so that it allows more active, critical and reflective participation in society. From this standpoint, the aim is to improve human civilization and the evolution of societies.

Communicative action is of great importance to the formation of knowledge, since it seeks stronger integration between theory and practice in all ambits. Nevertheless, there are still many deficiencies in the educational sphere, which often separate knowledge from its historical and social context, providing knowledge in fragmented form, disconnected between theory and practice, not giving the student an opportunity for reflective learning.

The articulation between theory and practice is not an easy task, since it involves one of the deficiencies of universities. Among those deficiencies, Nérici (1993, p. 45) paints a picture of “teaching that is more theoretical than practical, thus separated from the application and objective action that helps both comprehension and the fixation of learning.”

3 METHODOLOGY

This study aimed to analyze the relation between theoretical and practical knowledge in the teaching of accounting, starting from the political-pedagogical foundations of the degree programs, with the aim of understanding the relation established between theoretical and practical discourse (HABERMAS, 2004), in particular in the state of Paraíba.

It can be inferred that teaching-learning processes that promote interaction between theoretical and practical discourse can allow accounting students to better understand reality, from reflections articulated with action, thus strengthening accounting practices in the real world.

Our process of classification started from some of the categories provided by the thinking of Jürgen Habermas. To choose these categories, we opted for the mixed model, which Laville & Dionne (1999, p. 222) define as follows: “The construction of a mixed structure thus starts with *a priori* definition of the categories, based on the researcher’s theoretical knowledge and his operative framework.” This framework is not immutable, since the researcher can adjust it when identifying significant new elements.

The study was empirical in nature, aiming to answer objective questions by collecting data in the field, from analysis of documents regarding universities in the state of Paraíba that

offer accounting courses and the responses to questionnaires given to accounting students at the universities surveyed.

We also took a quantitative-qualitative approach. According to Richardson (2007), the qualitative approach attempts to understand situational characteristics that are particular to a determined phenomenon under study. In this respect, the application of the qualitative method served to shed light on the relation between practice and theory in the teaching of accounting, as a phenomenon that involves various discussions of public policies and demands imposed by a job market that is as complex as the configurations of global reality, dictated by economics, power interests and the crises that require new responses to old questions and vice versa.

To complement the qualitative approach, we also adopted the quantitative method with the intention of legitimizing the precision of the results, in the collection and form of systematizing, organizing and treating the data, since according to Richardson (2007), this method is characterized by the use of statistical techniques and mathematical models to outline the phenomenon and the character of its dimensions' measurable aspects.

With respect to objectives, we opted for an exploratory study, to obtain an ample and deep vision of the phenomenon, i.e., how theoretical and practical knowledge interact in the training of accountants, with support from the quantitative approach, considering that it is a type of study that incorporates the manifestations of the approach in its steps.

On the matter of procedures, which establish the means and ways of conducting the study, we first relied on bibliographic and documental research. According to Gil (2002, p. 44), "bibliographic research is carried out based on material already prepared, mainly consisting of scientific books and articles."

This literature review allowed us to better understand the theme, to support the search for new solutions for the proposed problem. In turn, the documental research involved consulting primary sources to extract information to support collection of the data. These documents consisted of the official regulations, the pedagogical projects (PPCs in the Portuguese abbreviation) of the courses chosen and the syllabuses of the curriculum components.

The following figure summarizes the research procedure and interrelationships of the categories:

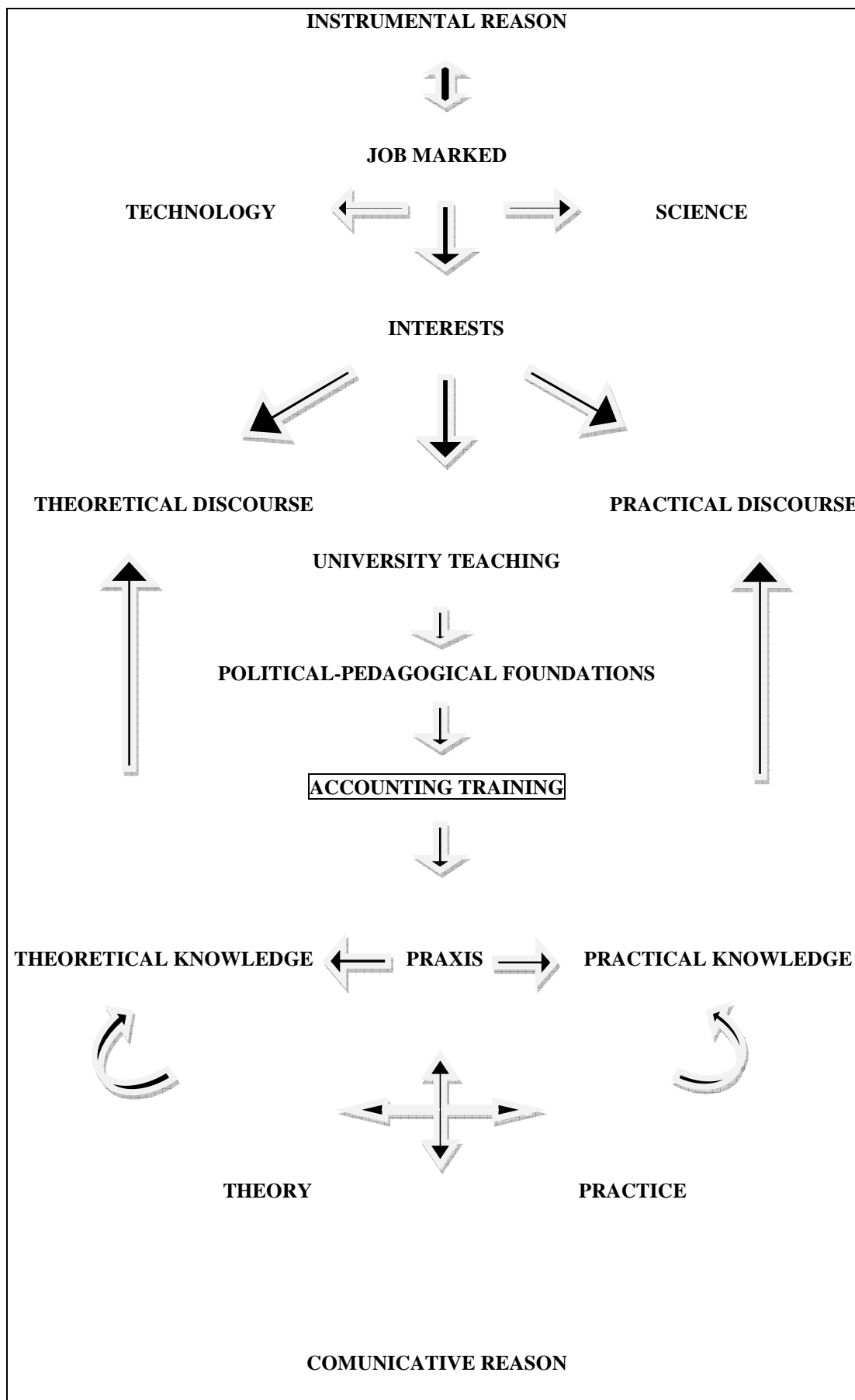


Figure 1 - Presentation of the categories composed based on the mixed model.
Source: Research data (2012).

4 RESULTS

4.1 PEDAGOGICAL PROJECTS OF THE COURSES IN RELATION TO THE NATIONAL CURRICULUM GUIDELINES FOR ACCOUNTING PROGRAMS

The university accounting courses analyzed were those offered by Federal University of Paraíba (UFPB) – Campus I, UFPB – Campus IV, Campina Grande Federal University (UFCG) – Sousa Campus, State University of Paraíba (UEPB) – Campus I, and UEPB – Campus VI. To analyze the pedagogical programs of these courses, we first ascertained whether they were in line with the National Curriculum Guidelines (DCNs) for undergraduate accounting courses, as established by Resolution 10 of 2004, issued by the National Board of Education/Chamber for Higher Education (CNE/CES).

Article 2 of the Resolution establishes that higher education institutions must establish the curricular organization of their course by means of a pedagogical project that includes certain aspects. In some of the PPCs analyzed, the schools made reference to their own regulations on supervised internships, complementary activities and development of the monograph or course-conclusion work. However, it was not possible to gain access to those internal documents.

Paragraph 1 of the Resolution's article 1 lists structural elements to be included in the PPCs. Therefore, we analyzed whether the schools make reference to these elements in their projects.

The PPC of UFPB Campus I does not contemplate ways to achieve interdisciplinarity; modes of integration between theory and practice; forms of assessing teaching and learning; modes of integration between undergraduate and graduate levels; and the conception and composition of complementary activities. It also does not include all the requirements considered in the Resolution with respect to general objectives, contextualized in relation to their institutional, political, geographic and social insertions and also with respect to the objectives and vocation of the course.

In analyzing the PPC of UFPB Campus IV, we found that the only difference in relation to the PPC of UFPB Campus I is contemplation of the conception and composition of complementary activities.

The PPC of UFCG Sousa Campus fails to include only the modes of integration between undergraduate and graduate levels.

The PPC of UEPB Campus I also does not contemplate the all the points considered in CNE/CES Resolution 10/2004, namely the general objectives, contextualized in relation to their institutional, political, geographic and social insertions, and the objective conditions and vocation of the course.

The PPC of UEPB Campus VI fails to include all the objective conditions and vocation of the course as well as the modes of integration between the undergraduate and graduate levels.

Since our main aim was to ascertain the relation between theoretical and practical knowledge, we paid particular attention to how the schools official curriculum documents describe the integration between theory and practice in the conception of their pedagogical projects.

We found that UFPB Campus I and UFPB Campus IV does not make mention of the modes of integration between theory and practice, but the other universities in general lines do describe how they achieve this integration.

All the universities studied observe the requirements of articles 3 and 4 of the Resolution, which cover the skills and qualifications that the students must develop to obtain a bachelor's degree.

Article 5 of the Resolution covers three interconnected fields of learning: contents of basic training, contents of professional training and contents of theoretical-practical training. We observed that the PPC of UFPB Campus I does not cover all the requirements of the theoretical-practical field. In turn, the PPC of UFPB Campus IV does not fully include certain aspects of all three fields, while the PPC of UFCG Sousa Campus does not cover all the requirements of the interconnected fields in relation to professional training and the projects of UEPB Campus I and UEPB Campus VI are partially remiss in meeting the requirements for theoretical-practical training.

From the findings reported so far, it can be seen that the PPCs of the universities studied consider the formalities established in the National Curricular Guidelines with respect to professional training, but do not give the same emphasis to the creative and solidary formation of the students, aspects that are in high demand in the current social context.

With respect to the curricula of the courses, we sought to identify the nomenclatures adopted by the universities for the curriculum components for theoretical-practical training, as well as the contents and number of class hours.

We observed that the denominations are similar for accounting laboratory, practical laboratory and supervised internship. UFPB Campus I requires the largest number of class hours, since it does not consider the guided academic work as part of its theoretical-practical training, as does UEPB Campus I. The university with the lowest number of class hours is UFCG Sousa Campus, since of the total of 300 hours devoted to theoretical-practical teaching, 60 hours are for the component Foundations of Informatics, which according to the syllabus does not specifically cover accounting themes.

Since another of our interests was to verify the technological domain in light of the current demands of the job market, we identified in the PPCs of the universities examined the technological curriculum components, their denomination, number of class hours and the curricular composition to which these components belong.

Of the schools studied, only three adopt the nomenclature Informatics Applied to Accounting: UFPB Campus IV, UFCG Sousa Campus and UEPB Campus VI. The syllabuses of those curriculum components at UEPB Campus VI and UFCG Sousa Campus give greater emphasis to knowledge of information technology per se than to its application in accountancy. In turn, the syllabus of UFPB Campus IV makes no mention of knowledge of information technology applied to accounting, even though the nomenclature of this curriculum component leads to that understanding.

UEPB Campus I uses the name Computational Resources, but the syllabus mentions systems applied to the area of accounting. UFPB Campus I has the nomenclature Principles of Computation, but its syllabus only makes reference to information technology, without covering its application to accounting.

4.2 DATA ON THE STUDENTS SURVEYED

We applied 76 questionnaires, to a sample composed of students who were in their last semester or had just finished their last semester of each school's undergraduate accounting course and were still working as interns (had not yet received professional accreditation).

When asked if success in the accounting profession depends on mastery of theoretical knowledge, 60.5% of the respondents said this is partially true; 38.2% stated that professional success depends totally on mastery of theory; and 1.3% responded that professional success does not depend on this mastery.

In the field of accounting, theoretical foundation is necessary for compliance with accounting standards and principles, which aim to assure that the various users of accounting

reports will have information that satisfies their needs and serves to make enlightened decisions. Therefore, without theory, accounting could lose its sense, by failing to meet the required standards and principles.

We asked the students' opinion regarding mastery of accounting practices during their training and 71.1% said this was of great relevance, while 26.3% said it was relevant, 1.3% stated it was of little relevance and 1.3% expressed the opinion it is irrelevant.

Mastery of accounting practices during professional training is unquestionably highly relevant, since by means of these practices the students will encounter situations they will have to face in their careers. Therefore, practical (technical) knowledge is one of the conditions for effective exercise of the accounting profession.

We questioned the respondents regarding assessment of their own professional qualification to enter the job market as a result of their training (theory and practice). Only 2.6% of the respondents said they felt highly qualified, while 25% said they were qualified, 48.7% stated they were reasonably qualified and 23.7% said they did not feel fully qualified.

The market places high relevance on professional qualification as a requirement for employability, but this qualification should not be conceived exclusively for practical application of technical aspects in organizations, much less to meet the anxieties of the systemic world. Nevertheless, the trend is for regular updating of knowledge to meet the changing needs of the job market.

In this respect, schools should assume a commitment to transformational knowledge, to promote the employability of their graduates. They should also assume an important role in the future professional lives of their alumni, by providing training that not only meets current demands of the job market, but mainly fosters new possibilities of responding to organizational and social problems, so that when leaving school the recent graduates do not find their knowledge is facing obsolescence because of the rapid changes and present needs of the market.

We asked the participants if they considered themselves qualified to work with technology in the context of accounting practice, to which 77.6% stated they were qualified and 22.4% responded they did not feel qualified in all technological aspects. These responses contradict those to the question about awareness of the legal, fiscal, accounting and labor obligations and procedures inherent to the accounting profession, in which the majority stated

they had not acquired satisfactory knowledge of these aspects as necessary to exercise the professional activities of accountancy.

It is extremely important for accountants to be qualified in operating the technology associated with their profession, since virtually all accounting data nowadays are processed electronically.

Many accounting tasks are carried out by means of systems and programs that allow a more accurate evaluation of the business results along with more efficient solutions and faster decisions. These are essential aspects in a highly competitive globalized economy. Therefore, technology in accounting has more than just a technical function; it is an important strategic information tool to generate positive results and enable continued business success.

5 CONCLUSION

The idea behind this study was to analyze the relation between theoretical knowledge and practical knowledge in the teaching of accounting, in light of the political-pedagogical foundations of higher learning in the state of Paraíba. For this purpose, we identified these foundations from the pedagogical projects (PCCs) of the accounting courses studied in comparison with the National Curriculum Guidelines (DCNs). The results of this analysis show that in general the PPCs try to satisfy public policies, as reflected in the DCNs, as a way to establish legitimacy, truth and validity of the courses by reproducing these guidelines. These findings reveal that the conception of the PPCs reinforces the need for technical knowledge required by the systemic imperatives, expanding the space for hegemony of instrumental reason.

This means that the PPCs, in being prepared in this manner, shy away from the idea of communicative reason, since by only satisfying the DCNs as model guides, they do not conceive space for participation of the other subjects of the academic community and other actors involved in the reality of the teaching and/or practices of accounting. Therefore, they are not based on collective participation and open dialog. That participation would open space for reflection about the necessary knowledge for training and professional initiation in the job market as well as promote communicative reason, as advocated by Habermas, since it would expand space for dialogs and validation of the projects, in line with the interests of the academic community, enabling the formatting of knowledge with reflective bases with respect to access, mode of production and form of dissemination.

It can be perceived that the emphasis given to compliance with the formalities expressed in the DCNs has not occurred equally in the sense of formation of students as autonomous beings with self-determination, capacity for argumentation aiming to achieve mutual understanding, or able to become emancipated political beings, in the sense of better able to exercise citizenship. It must be stressed that such individuals are in high demand in the current social context, since they will not be limited to registering administrative facts, keeping track of net worth and assisting in management decisions, but will also be able to act complementarily in possible interventions in the systemic spheres.

The responses also reveal that mastery of accounting practices is of great relevance. However, these practices are not carried out on a full-time basis, and instead are concentrated between two and four semesters, which is insufficient to cover all the practical knowledge necessary for effective exercise of the profession. The focus is essentially on the *modus operandi*, often without a relation with theory, since the distribution of the class hours for accounting practice impedes articulation with theory in the teaching process.

Habermas considers, in his theory of communicative action, that the systemic and life worlds form two dimensions of society. This being the case, it is not possible to conceive of the teaching of accounting without feeling the influence of these two dimensions, since this teaching has to meet the interests of money, power and control of administrative processes inherent to the life world as well as promote the evolution of complex societies, inserted in the life world, by means of transparency, understanding and balance of relations established between the systemic world and life world.

In the final analysis, it is necessary for the teaching of accounting to include both theoretical and practical knowledge, and these cannot be separated from each other, because for accounting to satisfy its purposes, it is essential to master the standards and principles that govern, construct and disseminate it as a science, but without practical knowledge the science will not meet this goal. To sum up, in accounting training, practice cannot be dissociated from theory and vice versa.

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