Abstract
This study identified some elements and considerations professors take into account when structuring accounting basis and selecting coursebooks. This semi-structured interview process conducted identified that trust and tradition are the rule when selecting coursebooks. This study also shows that the first accounting courses face problems such as the prevalence of finance accounting technical knowledge over other types of knowledge; the lack of correlation between the contents taught and the new Quality Exam for Higher Education Students model (ECAES for its initials in Spanish); the reproduction of accounting teaching schemata based on tradition and authority; and the inexistence of textbooks that meet the new contexts of accounting teaching.

Keywords
Accounting, accounting rudiments, teachers, textbooks.