

Immersive contexts in the training of novice teachers in Accounting

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Abstract

Objective: To describe the professional socialization process experienced by early-career professors in the field of accounting, based on their own life narratives. The study was theoretically grounded in Claude Dubar's work, particularly his contributions regarding professional socialization and identities. **Method:** The study employed a qualitative approach with an exploratory nature. Data were collected through documents and interviews. We interviewed four accounting professors who met predefined profile parameters and were deemed representative of the investigated phenomenon. For the documentary analysis, we extracted data from the participants' CV (Lattes curricula) regarding their academic and professional trajectories. The analyses were based on Content Analysis, and the Atlas.ti software was used as an analytical support tool.

Results: Immersive contexts are fundamental to professional teaching socialization. For the participants, socialization occurred through experiences and interactions in teaching-related professional environments with others, including supervisors, course colleagues, students, and other professionals. Through these interactions, they internalized patterns, behaviors, and practices specific to the context of higher education teaching in Accounting, shaping their professional teaching identity.

Contributions: Understanding how professional teaching socialization processes occur with early-career professors enables the development of more effective and efficient training processes, both as public policies and institutional policies. This is particularly important for postgraduate programs in Accounting, which have not yet addressed teacher training with the necessary attention and systematization.

Keywords: Teacher Training; Professional Socialization; Accounting Teachers.

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Introduction

Work is an activity that, through human effort, transforms nature and generates the goods and services necessary for existence. On the one hand, it has been associated with a negative sense – a source of illness and suffering. On the other hand, it gives meaning to individual existences and organizes the life of communities (Gaulejac, 2007). Over time, it has become a key source of meaning in life, as well as a means of identification and social recognition (Dubar, 2012).

This study is focused on examining professions, which are ways of performing specialized work activities through the application of theoretical and practical knowledge in a specific field. A profession is grounded in skills and competencies developed through formal education, training, and practical experience. Professions have autonomous organization through institutions that represent them and establish ethical standards and regulations that guide practitioners' conduct (Freidson, 1998).

Individuals become professionals through socialization processes. Through work, individuals internalize (and externalize) norms, values, skills, and standard behaviors associated with a particular profession (Dubar, 1992, 2012, 2020). This process occurs in many ways, always linked to formal education, professional training programs in technical and/or higher education courses, internships, and the accumulation of professional experience (Freidson, 1998).

Professional socialization can thus be understood as a process through which a person becomes a legitimate member of a profession, being both recognized and recognizing themselves as part of a collective (Shahr et al., 2019). It is through this process that professionals internalize norms and values that distinguish them as members of a specific professional community, contributing to the cohesion and reproduction of professions over time (Dubar, 2012, 2020; Shahr et al., 2019).

In this sense, the objective of this study was to describe the professional socialization process experienced by novice professors in the field of Accounting, based on their own life narratives. We analyzed various aspects of the socialization processes, including norms, values, knowledge, and professional practices, as well as explored how these processes influence the construction of these professors' professional teaching identity.

The academic literature in Accounting Education has explored various aspects of teacher training, ranging from the knowledge and expertise required for pedagogical practice to specific issues regarding teacher qualifications and performance (Apostolou et al., 2017, 2018,

2019, 2020, 2021, 2022). However, the processes through which young accounting professors choose teaching, undergo socialization, and prepare for it remain an unexplored gap in research within the field itself.

In Brazil, *stricto sensu* programs in Accounting, although constituting the privileged institutional space for teacher training, have not prioritized systematic preparation for teaching practice (Ferreira & Hillen, 2015; Nganga et al., 2015, 2022, 2023). This issue becomes even more significant when considering that the construction of accounting professors' professional identity tends to prioritize the identity of the accountant over that of the teacher (Lima et al., 2023; Lima & Araujo, 2019; Lima & Bertolin, 2022). This, in turn, highlights the need for research that provides insights into the processes through which young accounting professors choose, undergo socialization, and prepare for a teaching career. Thus, understanding and systematically analyzing these initial training processes is essential to supporting the development of more effective public and institutional policies, particularly within graduate programs in Accounting.

Other relevant aspects relate to the lack of specialized approaches that consider the specificities of teaching work in accounting. Combined with the rarity of structured processes for the pedagogical training of these professionals, this highlights the importance of investigations that support the development of a robust reference framework for the initial training of professors in the field. Access to this knowledge can help bridge the current gap between academic research in the field of Accounting Education and the practical needs of teacher training in this area, potentially enabling the development of targeted methodologies suited to the particularities of accounting education in the context of Brazilian higher education.

2 Theoretical Framework

2.1 Professional Identity and Socialization

Identity forms arise from the relationship individuals experience between the individual and collective dimensions. Identity is what differentiates (makes one unique) and what fosters a sense of belonging (a common point among a class of elements). It varies historically and is dependent on its context (Dubar, 2009). According to the author, identity forms emerge through the relationship between two processes: identification for the other (relational/collective) and identification for oneself (biographical/individual). In other words, in the relationship between "us" and "me." Thus, identification

occurs both between individuals and within each person.

In this study, the focus is on the relational societal form, which provides social recognition through relationships based on a statutory commitment (such as a professional status). It is the way individuals access a statutory position by learning symbolic codes that lead them to new ways of speaking, acting, and thinking (Dubar, 2009). This form enables social recognition by others through identification with a collective.

Professional identities are socially recognized constructs in which individuals identify with one another in the field of work and employment. They refer to the social and individual construction of identity based on the activities and roles performed in the professional context (Dubar, 2009, 2020). The author further argues that the formation of professional identity is shaped by three fundamental elements: (1) the technical knowledge and skills acquired throughout professional training, (2) the norms and values that govern professional practice, and (3) the social relationships established in the work environment.

Socialization is thus an inseparable part of human development and, specifically, of identity formation. It is a process through which individuals internalize the social functions necessary for integration into a society or social group. This involves the learning and internalization of social norms, roles, and expectations that guide social behavior (Dubar, 1998, 2012, 2020). It therefore encompasses the cultural transmission of the symbolic elements shared by a given group, such as values, beliefs, language, customs, and traditions.

The socialization process varies according to the social, cultural, and historical contexts of individuals (Berger & Luckmann, 2001; Dubar, 2020). One of its characteristics is that it is a dynamic and bidirectional process, in which individuals both receive influences and influence their contexts through their actions and interactions. It is through socialization that societies perpetuate their culture and ensure the continuity of social norms and practices (beliefs, values, ways of acting, being, and coexisting) over time (Berger & Luckmann, 2001; Dubar, 2020; Lima & Araujo, 2019).

There are various socializing agents that transmit accepted patterns within their respective contexts, such as family, religion, clubs, associations, ethnic and cultural affiliation groups, virtual social networks, and professional organizations, among others. In this study, the focus is on professional socialization. We adopt a definition that considers professional socialization as a process of learning the culture of a group (Dubar, 2012, 2020), which is at the same time non-linear, continuous,

interactive, transformative, personal, psychosocial, and self-reinforcing, and can be influenced by individual, organizational, and interactional factors. This process occurs through the internalization of the specific culture of a professional community by the individual (Berger & Luckmann, 2001; Dubar, 2020; Shahr et al., 2019).

Professional socialization is, therefore, a specific socialization process that connects elements such as education, work, and career, leading to the emergence of so-called professional identities. These identities, in turn, are constructed within institutions and collectives that ensure the recognition of their members as professionals (Dubar, 1992, 2012).

In identity formation, socialization is a fundamental process through which individuals learn the expected behaviors according to social expectations and come to share the values of the social group to which they belong (Berger & Luckmann, 2001). Professional identity is thus formed through the socialization experiences that individuals undergo as they enter a specific occupational field related to a particular profession (Dubar, 2012, 2020). This socialization occurs in various contexts, such as formal education (undergraduate, master's, and doctoral programs), interactions with colleagues, participation in professional associations, and accumulated experiences in practicing the profession.

In the professional context of higher education faculty, the socialization process leads individuals to assimilate and internalize shared values, practiced norms, roles, and expectations that shape teaching practice at universities and other higher education institutions (Ferreira, 2015; Lima et al., 2023; Lima & Araujo, 2019). The individual's immersion in interactions with other professors, the exchanges that take place in these interactions, participation in research, extension, and administrative activities (within the higher education institution or the academic program), and, most importantly, classroom experiences, are immersive contextual experiences that shape the construction of professors' identities (Lima et al., 2023; Nganga et al., 2022; Rech & Boff, 2022; Silva, 2024; Souza & Monteiro, 2022). Throughout this process, professional identity is formed within and for the individual, who integrates into their personal experience the values and behaviors of the teaching profession. At the same time, they align with the principles and demands of their specific field within higher education.

2.2 Immersive Context

Understanding immersion in a specific context may involve analyzing environmental influences, social interactions, cultural characteristics, and other factors that shape the

immersive experience itself. These factors manifest in four main contexts in teacher training: the personal context, linked to motivations for becoming a teacher; the university context, related to academic training; the practicum context, referring to internships; and the first employment context (Adoniou, 2013). Understanding how these factors affect individuals and how they internalize the values, norms, and practices of the professional community is fundamental to constructing professional identity.

Different learning theories seek to explain the process of professional identity construction by investigating individuals' immersive contexts, such as experiential learning theory (Dewey, 1916, 1938) and situated learning theory (Lave & Wenger, 1991). These theories find empirical support in studies such as Adoniou (2013), which demonstrate how the alignment between different formative contexts is crucial for the effective professional development of teachers. Both theories have been influential in education, shaping the understanding of learning and challenging traditional pedagogical conceptions. However, they have developed independently, based on distinct perspectives.

Experiential learning is a model based on the idea that people learn best when they are engaged in real and meaningful experiences (Placides & Costa, 2021). Knowledge emerges when individuals perceive the connections of an object and its applicability in a given situation (Dewey, 1959). Thus, learning through experience constitutes one of the fundamental pillars of Dewey's theory.

Situated learning is a function of the activity, context, and culture in which it occurs (Lave & Wenger, 1991) and recognizes that knowledge is not isolated but constructed within a specific context and related to real situations. It aims to create "communities of practice" that resemble the real-life situations in which the knowledge will be applied (Santos, Martins & Medeiros, 2015). This may involve creating authentic scenarios, using real-world examples, and integrating practical tasks into the learning process. Thus, situated learning seeks to understand activity within and in relation to the world, viewing the agent, activity, and world as mutually constitutive and interrelated (Gudolle, Antonello & Flach, 2012).

Participation in a social practice, whether subjective or objective, emphasizes the individual as a member of a sociocultural community. Learning through participation involves the person as a whole, not only in relation to specific activities but also in relation to social communities (Gudolle et al., 2012). This is what we refer to as an immersive context, that is, the experiences in which a person immerses themselves and that promote their socialization.

In the specific context of teacher training in Accounting,

immersive contexts play a significant role in the socialization and professional identity construction of novice professors. This relevance becomes even more critical considering that these professionals often prioritize their identity as accountants over their identity as educators. In this sense, teacher training depends on the degree of alignment and cooperation among different contexts, forming a model that must be contiguous, continuous, and collaborative (Adoniou, 2013). This underscores the importance of understanding how experiences in different contexts—whether educational, non-teaching professional, or teaching—contribute to the professional socialization process of these teachers.

3 Methodological Approach

This study adopts a qualitative approach and has an exploratory nature. We interviewed four (4) Accounting teachers who met the following profile criteria at the time of the interviews:

- Currently engaged in teaching (at public or private higher education institutions);
- Early in their career (teaching experience of six years or less, and therefore limited professional teaching experience);
- With limited or no non-teaching professional experience;
- Having completed or being in the process of completing a Master's or Doctoral degree;
- Demonstrating some form of academic distinction or merit, such as the quantity and/or quality of scientific production, awards in academic and/or scientific settings (e.g., conference papers, outstanding dissertation or thesis), or active participation in representative bodies within the accounting field (e.g., event committees, commissions and sectoral forums, representative groups, professional organizations).

The participants were purposefully selected. Based on the criteria, we compiled a list of names that we considered representative, using the information available from their profiles registered on the Lattes Platform to determine whether they met the outlined parameters. After selecting the first interviewee, we made initial contact to extend the invitation, explain the scope of the study, and confirm their eligibility based on the defined profile. During this interaction, we also explained the ethical aspects of the study and requested formal consent for participation. The same procedures were followed for each subsequent interviews.

The profile of the selected participants is presented in Table 1. The group exhibited diverse and balanced characteristics, even though these were not considered as inclusion criteria. It consisted of two men and two women,

two white and two Black individuals, with two working at federal institutions (different from each other) and three at state institutions (Vitor was simultaneously teaching at both a federal and a state institution). At the time of the interviews, all participants were teaching undergraduate Accounting courses, with two holding permanent faculty positions on temporary contracts (substitute teachers).

Table 1. Summary of the profile of research participants

Participant	Profile Description
Valquiria*	She is a white woman, 29 years old, single, with a master's degree in accounting (2016) and a bachelor's degree in accounting (2013). She is a temporary university professor at a public higher education institution, working 40 hours per week. She has six years of teaching experience and one year of non-teaching experience, gained in an accounting firm. During her undergraduate studies, she participated in Scientific Initiation, completed a Final Graduation Project, and undertook a Supervised Internship.
Valter*	He is a Black man, 28 years old, single, with a PhD in Accounting (2021) and a bachelor's degree in accounting (2014). He is a temporary university professor at a public higher education institution, working 34 hours per week. He has five years of teaching experience. His non-teaching experience includes working in an accounting firm and an innovation consultancy, totaling four years. During his undergraduate studies, he participated in Scientific Initiation and completed a Supervised Internship but did not complete a Final Graduation Project.
Vitor*	He is a white man, 27 years old, single, with a PhD in Accounting (2022) and a bachelor's degree in accounting (2016). He is a university professor at two public higher education institutions. At one, he holds a permanent position (20 hours), and at the other, he is on a temporary contract (40 hours). He has five years of teaching experience. His non-teaching experience includes work in forensic accounting and at an accounting software company (four years). During his undergraduate studies, he participated in Scientific Initiation, completed a Final Graduation Project, and undertook a Supervised Internship.
Vivian*	She is a Black woman, 35 years old, married, with a PhD in Accounting (2019) and a bachelor's degree in accounting (2011). She is a permanent university professor at a public higher education institution, working 40 hours per week in a full-time position. She has three years of teaching experience. Her non-teaching experience includes working in an accounting firm and a financial software company, totaling three years. During her undergraduate studies, she participated in Scientific Initiation and completed a Final Graduation Project but did not undertake a Supervised Internship.

* The participants' names have been replaced. Any information that could potentially allow their identification has been omitted.
Source: research data (2023)

The research corpus was derived from documents and interviews. The documentary analysis focused on information from the participants' Lattes curriculum (public information) to understand aspects of their academic and professional trajectories. The interviews aimed to explore how teaching is constituted and represented by the professors.

The interviews were individual and in-depth. All were conducted virtually using a videoconferencing tool with audio and video recording. The process followed these steps: (a) before the formal start of the interview, the participant was presented with the study details, and their consent to the Informed Consent Form (previously presented and discussed) and authorization for audio and video recording were confirmed; (b) the interview was conducted and recorded; (c) the interview was transcribed; and (d) the transcription was validated.

In terms of content, we developed a semi-structured interview script that covered the trajectory of the interviewees in relation to: (i) sociodemographic information; (ii) representation of teaching: perception of being a higher education professor, teaching roles, references on what it means to be a professor; (iii) constitution of teaching: educational trajectory, non-teaching and teaching professional trajectory, motivations/attraction factors for the teaching career, training/preparation for teaching, teaching development; (iv) teaching practice: first experiences, professional integration/socialization, skills/difficulties, supports/barriers, knowledge mastery/gaps, abilities and practices (in facing professional challenges), successes/frustrations; and (v) career expectations/perspectives and professional teaching development.

3.1 Data Organization and Analysis

Content analysis was the methodological framework for the analyses, which adopted a critical-interpretative perspective, taking as a reference the socially constructed reality of the professors within the specific contexts they experienced. We also assumed that the way they make sense of teaching and justify it as a career choice is shaped by these processes.

As this is a qualitative study and a substantial part of the data collection was conducted directly with the professors, we paid special attention to aspects of depth and contextuality (Gendron, 2019). In this regard, the interviews were conducted in depth and lasted an average of 1 hour and 31 minutes (totaling 6 hours and 11 minutes). In addition to directly addressing the specific object of the study, we sought elements to understand the historical, social, and professional contexts of the participants. After all, the phenomenon under investigation is complex and cannot be understood or explained in isolation from the life histories of the participants (Patton, 2015).

The analyses were guided by Dubar's (2009, 2012, 2020) theoretical assumptions on professional socialization, particularly his concepts of the societal form of identification and the biographical-relational construction of professional identity. We aimed to identify in the participants' narratives how their experiences in different immersive contexts contributed both to their social recognition as professors (relational dimension) and to the construction of a professional self-image as educators (biographical dimension).

The documentary data, generated from the participants' Lattes curricula, were organized in electronic spreadsheets, and analyzed to describe their educational backgrounds and academic-professional trajectories. The interview data analysis was supported by the Atlas.ti 23 software.

The transcripts were imported into the software for the analysis process. The analyses were based on thematic and analytical coding, conducted using an open coding approach grounded in the data itself (Gibbs, 2009).

As our interest was in socialization processes, 'Immersive Context' was defined as the main analytical category, and 'Experiences' was adopted as the central concept delineating the situated experiences within each subcategory. Three emerging subcategories were established based on data analysis: educational immersive context, non-teaching professional immersive context, and teaching professional immersive context.

Our analyses were conducted considering the context that surrounds teaching in the field of Accounting. We understand that professors are always teachers of a specific field or discipline. Therefore, we avoided repetitive mentions of the accounting field throughout the text, with the understanding that we are always referring to the context of higher education in Accounting.

4 Results

4.1 Educational Immersive Context

In the analysis of the educational immersive context, we examine the educational trajectories of the participants based on their higher education studies. Although previous educational experiences are important for socialization, we take the undergraduate period as the starting point, as it is directly related to the professional socialization of teaching. During this period, perceptions and understandings of being a professor in higher education begin to form, even while students, in a kind of early professional socialization as educators.

The participants followed very similar educational paths: from undergraduate to master's and from master's to doctoral studies. Only Valquíria had not completed her PhD at the time of the interview, but the thesis defense was imminent. All participants experienced education at more than one higher education institution (HEI): Valquíria, Valter, and Vivian attended two institutions, while Vitor attended three. Moving through different HEIs during their academic training involves experiencing similar environments (universities and Accounting courses) but with different contexts and dynamics. This broadens perceptions and understandings of distinct institutional cultures, including practices, behaviors, and teaching standards (Almeida et al., 2019; Cunha, 2004, 2009).

The experiences gained during the undergraduate program exposed the participants to social standards specific to the practice of teaching, which can be seen as

important socializing elements. Not only the experiences in classes but also other aspects played a role. For instance, all of them participated in Scientific Initiation; and three of them completed a Final Graduation Project, Supervised Internship, and served as Teaching Assistants. This brought them into closer contact with supervising professors. Being supervised in Scientific Initiation, Final Graduation Project, or as a Teaching Assistant makes the relationship between professor/supervisor and student closer, compared to the relationships formed in class. This close interaction has an impact on the formation of ideas and understanding of what the professor's work is, as well as the practices, behaviors, and standards of being a professor.

Teaching assistantships are experiences linked to the practice of teaching. The student is guided regarding the content to be taught, needs to plan their approach during the teaching assistantship, conduct individual or group sessions, track attendance, and write reports on the activities carried out. On a smaller scale, the activities the teaching assistant performs are those typical of teaching practice. And by putting these activities into action, they also activate the models and action frameworks they have, which were formed from the set of experiences they had during their undergraduate studies. These experiences make examples of good and bad professors stick in their understanding (Barros & Dias, 2016; Cunha, 2009). And sometimes, they are decisive in their professional choice. This is what happened with Valquíria. According to her, "... in accounting, I went through a teaching assistantship, and I saw that people understood my explanations, and I received compliments from them, from the professor who was supervising me. So, from that, I decided to pursue a master's degree. It awakened in me the desire to follow a teaching career...".

This dynamic of early professional socialization during undergraduate studies illustrates what Dubar (2012) refers to as the process of constructing professional identity through the active internalization of durable dispositions. As evidenced in Valquíria's statement about her experience as a teaching assistant, "I went through a teaching assistantship, and I saw that people understood my explanations," we observe the process described by Dubar of the progressive incorporation of a professional habitus through practice

Studies suggest that models and examples of good and bad professors are significant elements that influence the constructions and understandings of what it means to be a teacher (Barros & Dias, 2016; Cunha, 2004, 2009). In this study, we observed this perspective in the participants' discourse. The relationships established with more experienced professors represent what Dubar (1992) characterizes as the process of 'identification with the

significant other.' When Vitor mentions that his professors "were very affectionate" and that this "helped build this image of what it is to be a teacher," we see what the author defines as the internalization of professional models through social relationships in the work environment. Other experiences proved to be relevant for understanding the participants' professional socialization paths. Throughout their master's and doctoral studies, for example, all of them participated in teaching internships, a component of the courses directly aimed at learning the practice of teaching, covering various aspects of teaching activities beyond the preparation and delivery of lessons.

Table 2. Duration of the teaching internship of the research participants.

Name	Valquíria	Valter	Vitor	Vivian
Did you do a teaching internship during your master's?	no	yes	yes	yes
How long was the teaching internship during the master's? (months)	-	6	24	6
Did you do a teaching internship during your doctoral studies?	yes	yes	yes	yes
How long was the teaching internship during doctoral studies? (months)	12	36	24	18

Source: research data (2023)

The duration of the teaching internships is significant when considering the professional socialization process of teaching (Table 2). Valquíria dedicated the least time, one year out of the six years she spent between her master's and doctoral studies. In contrast, she is the one with the most teaching experience (which is explored further later). The others had more prolonged contact with the teaching internship. This placed them in professional learning situations that certainly provided, directly, the internalization of specific standards and social functions of teaching, that is, dispositions that help shape behaviors and practices within the social context of teaching.

Other significant findings for understanding the professional socialization process of the participants are: (1) the formative experiences in the master's and doctoral programs, including the completion of courses related to the educational field; (2) the thematic choices throughout their formative trajectories; and (3) the scientific production of the participants, as recorded in their curricula, that is related to the field of Education.

Regarding the education-related courses taken during

the master's and doctoral programs, in general, these were considered relevant contributions that had and continue to have an impact on their teaching practices. Among the participants, only Valquíria reported not having taken any such courses. Vitor had the most exposure to systematized knowledge in the educational field. During his master's, he mentioned simultaneously taking a specialization course on teaching and learning (360 hours). In his doctoral studies, he took a course on accounting teaching methodology (40 hours) and a short training course on creating assessment questions. According to Vitor, "I still use what I learned from these experiences when structuring my lessons."

The master's and doctoral programs were perceived by the participants as important formative spaces for teaching. Not necessarily through formal curricular components related to teaching. In Table 3, there are excerpts from the interviewees' statements that demonstrate this perspective. For them, participating in specific courses in the educational field is important. However, it became clear that the learning experiences of how things work in master's and doctoral classes are equally important in the construction of professionalism (Ferreira & Hillen, 2015).

Table 3. Perceptions on the contributions of graduate studies to teaching learning

Participant	Excerpt from the interviews
Vitor	I think one of the main criticisms I hear is, 'oh, the master's doesn't prepare you for teaching.' But I believe it does. It prepares you in terms of dealing with argumentation, conflicts, communication skills, and constructing a line of reasoning. (...) The various experiences you have throughout the master's program prepare you to step into the classroom.
Valter	(...) The biggest contribution is that in the master's and doctoral programs, you learn to manage things on your own. You learn how to research, defend an idea, position yourself, and develop a critical stance or not. I think the biggest contribution is there (...). Is there a contribution? Yes, because we do teaching internships. We accompany the professor in the classroom. We get to know a syllabus, a course outline.
Valquíria	In the way of teaching, (...). I think it really gives you a better understanding of how to teach, what works and what doesn't (...). I believe that the master's and doctoral programs help by providing more knowledge and a broader worldview. When it comes to using projectors, new methodologies, and different teaching approaches, you end up taking advantage of what you see in postgraduate classes and incorporating it a little into undergraduate teaching.

Source: research data (2023)

Table 4 summarizes the information regarding the products of Scientific Initiation, Final Graduation Project, Specialization, Master's, and Doctoral studies, and it allows us to see that Vitor and Vivian were the ones who made the most thematic choices related to education. In Vivian's case, her thesis specifically focused on teaching identity. Her study was developed within the context of the Brazilian *stricto sensu* postgraduate education in accounting.

Table 4. Themes of scientific initiation, final graduation project, specialization, master's, and doctoral studies.

Name	Valquíria	Valter	Vitor	Vivian
Theme of Scientific Initiation in education?	no	no	yes	yes
Theme of Final Graduation Project in education?	no	did not take it	yes	no
Was their lato sensu postgraduate or final project about education?	did not take it	did not take it	yes	yes
Theme of master's thesis in education?	no	no	yes	yes
Theme of doctoral thesis in education?	no	yes	yes	no

Source: research data (2023)

Table 5, in turn, summarizes the survey of the participants' Lattes curricula regarding their scientific productions throughout their academic trajectories. It is important to highlight that in this regard, we did not separate the productions they made while they were students from those made after they became professionals. This task was not feasible because, in their trajectories, being a student and being a professor are intertwined and combined.

The participants began their teaching careers while still completing their master's and doctoral programs. As a result, much of their scientific production stems from the simultaneous experiences of being both students and teachers. Vivian started her teaching activities during the final phase of her doctoral studies (2018). Valquíria and Valter began teaching in the same year they completed their master's degrees, 2016 and 2017, respectively. Vitor started when he was halfway through his master's program (2018).

Table 5. Scientific production of the research participants (entire period recorded in the lattes curriculum).

Name	Valquíria	Valter	Vitor	Vivian
Number of research projects - active or completed - in education? (quantity / total quantity)	não	2/7* [28,5%]	4/7 [57%]	1/1 [100%]
Number of articles and other publications on education? (quantity / total quantity)	8/31 [25,8%]	9/49 [18,3%]	29/53 [55%]	8/15 [53,3%]
Number of papers in conference proceedings on education? (quantity / total quantity)	14/53 [26,5%]	13/56 [23,2%]	28/59 [47,4%]	10/19 [52,6%]
Number of participations in thesis/dissertation committees (undergraduate/ master's/doctoral) on education? (quantity / total quantity)	7/51 [13,7%]	1/14 [7%]	13/57 [22,8%]	6/13 [46%]

Number of orientations (scientific initiation/ undergraduate/ master's/ doctoral) on education? (quantity / total quantity)	3/9 [33,3%]	3/13 [23%]	8/22 [36,3%]	6/19 [31,6%]
Complementary education in education (number completed)	-	1	6	1

* The statement means that out of the total of 7 research projects registered in Valter's curriculum, 2 focus on the field of Education.
Source: research data (2023)

All participants demonstrate a significant amount of scientific production in education. We evaluate that this reflects a higher level of immersion and depth in this field. In this sense, we can understand that their scientific productions were developed simultaneously with their professional training and teaching activities. While deepening their knowledge of the educational field, they also experienced their first teaching activities, taking on classes, supervising students, and participating in undergraduate thesis committees.

There is an interweaving between the learning of systematized knowledge about education (through their research) and the practice of teaching. Both dimensions present in the individual's experience cooperate with each other, articulating and working together for mutual benefit, sharing knowledge and practices. This symbiotic relationship between the two dimensions is fundamental to the socialization process and identity formation.

This finding leads us to understand that part of the participants' training in postgraduate studies involved deepening systematized knowledge about the field of education. Vitor and Vivian, in fact, took a lato sensu postgraduate course in education. This immersion in theoretical and educational research knowledge broadens their repertoires and deepens their familiarity with the field. Especially when there is a combination and cooperation between both activities, it enables the connection between learning to teach and the practice of teaching.

4.2 Non-Teaching and Teaching Professional Immersive Context

Immersion in professional contexts are important socializing elements. For newcomers to a profession, they provide a connection between professional practice and the knowledge gained from their formative experiences. These experiences are constructed consciously (processes directly aimed at teacher training) or subjectively (processes observed, experienced, and internalized through immersion in an academic community of practice).

Table 6 summarizes information about the participants' professional experiences. The participants' professional

immersion in non-teaching accounting roles was limited, both in terms of time and diversity. The participants are relatively new to the profession. Three of them chose teaching from the undergraduate level, which explains the limited time and few experiences they had in practicing accounting. On average, they worked in accounting for 3 years. Three of them worked in accounting firms, and two in accounting software companies, which are the main professional occupations they reported.

Table 6. Summary of the non-teaching professional trajectories of the research participants

Name	Valquíria	Valter	Vitor	Vivian
Declared profession	University professor	University professor	University professor	University professor
Teaching experience (years)	6	5	5	3
Worked in how many higher education institutions (HEIs)?	4	5	6	2
Does the person hold other occupation(s)?	no	yes	no	no
Non-teaching experience (years)	1	4	4	3
What is the non-teaching experience?	Accounting firm	Innovation consultant and accounting firm	Forensic accounting and accounting software company	Accounting firm, corporate controlling department, and software and consultancy company

Source: research data (2023)

However, it became clear the importance they attributed to understanding the professional practice in accounting. Vivian expressed this very clearly. During her undergraduate studies, she did an internship for two years at the Extension Pro-Rectorate at the university where she was studying. According to her, it was during this internship that she became more familiar with and understood the university environment and the role of a university professor beyond the classroom and other related activities. Her interest in becoming a professor and working at the university was sparked by this immersion. At the same time, doubts about pursuing a career in accounting arose. In Vivian's words:

(...) doing an internship at PROEX [Extension Pro-Rectorate] showed me a university that, most of the time, accounting students don't know. I learned a lot about the university and its structure. What the professor does that the student doesn't know. (...) So, there I understood that, wow, in the dynamics of the university, the professor teaches, but there are so many other cool things the professor does.

(...). So, around the middle of the fifth and sixth semesters, I was really confused. Like, what now? (...) But I liked accounting. So, then I went to experience accounting.

By the end of her undergraduate studies, Vivian had already made her professional choice: "I had some professional experiences, but they were more to confirm what I, I think subjectively, already knew halfway through the course: 'No, I think I really want this part of the academic career.'" Her experience at the university, the internship she completed, was vital in her decision:

With this experience, I was able to reflect; on this experience in extension alongside my experiences in accounting. (...) So it was a really crazy moment. But, I think that from the moment I did that internship at PROEX, I made a break in the system.

Although limited in diversity and duration, the participants' non-teaching professional experiences are essential elements in the process of socialization and the construction of their professional identities. Our focus is on the socializing processes of young accounting professors. The experiences they had in accounting practice exposed them to elements such as norms, values, knowledge, and practices inherent to the accounting profession. The connection between these experiences and their teaching learning process lies in the fact that the teaching they chose to pursue is in accounting. It becomes important for them to have references from these experiences and to integrate them into their teaching activities.

Valquíria had a brief experience in accounting that she says enabled her to better understand how the processes in an accounting firm work and helped her connect academic knowledge with practical-professional experience. Valter had experience in accounting firms, performing various functions. Unlike Valquíria, he stated that these experiences made him realize that he did not fit in with the routine tasks, but they helped him understand the diversity of uses of accounting information beyond office work and guided his students in relation to the profession.

Such experiences, although few, enabled socializing processes in the accounting profession. Throughout these experiences, they delved into the intricacies of the profession through contact with other professionals and learned some of the behaviors, values, and professional expectations in the workplace environments. These experiences also helped them perceive how to translate and connect theoretical-conceptual knowledge to that of professional practice. This provides, for example, confidence in presenting professional content, assistance

with practical examples, and the ability to help students with professional issues.

The professional experience in accounting firms, although brief, illustrates what Dubar (2020) characterizes as a moment of confrontation between the virtual identity (projected during training) and the real identity experienced in the job. As evidenced in Valter's statement – "my experiences in accounting were for me to learn that I can use accounting knowledge for other things that are not strictly related to the office" – we observe the process that Dubar calls objective transaction, where the individual negotiates their professional identity between different possibilities of action.

If immersive experiences in the accounting profession are important socializing processes for integration into the dynamics of the profession, professional teaching experiences are fundamental for the construction of teaching professionalism (Bozu & Muñoz, 2016). Professionalism encompasses a set of competencies, skills, and attitudes that characterize a teacher as a qualified professional committed to their educational practice (Gorzoni & Davis, 2017; Miranda et al., 2012; Nganga et al., 2015).

The participants in this study had their first teaching experiences while still pursuing their master's or doctoral degrees: Vivian in 2018, when she was in the final phase of her doctoral studies; Valquíria in 2016, Valter in 2017, and Vitor in 2018, while they were in their master's programs. Beginning their teaching careers simultaneously with their academic qualifications has positive effects on their socialization and the construction of their teaching identities. At the same time, they were able to integrate the knowledge and perceptions about being a professor that they had built since their undergraduate studies (examples and models of professors) with the actual experience of "being a professor." It is through contact with the world of teaching work that other perceptions, values, behaviors, and expectations form, shaping the teacher they become.

The simultaneous start in teaching during graduate school characterizes what Dubar (2009) defines as a moment of 'anticipatory socialization,' where the individual begins to incorporate the values and practices of the professional group even before their formal and definitive entry. Vivian's experience in the internship exemplifies this process when she says, "I learned a lot about the university, the structure of the university. What the professor does that the student doesn't know," illustrating what Dubar calls the learning of the profession's 'symbolic codes.'

The period of graduate studies represents what Dubar (2012) defines as the moment of professional

legitimization, where the acquisition of what he calls 'professional knowledge' occurs. Vitor's statement illustrates this process – "But I believe it does prepare you. Both in terms of handling argumentative power, conflicts, and communication skills" – showing how what Dubar refers to as 'legitimate competencies' develops, which are essential for professional recognition.

Professional experiences at the beginning of one's career are essential for developing effective and successful teaching practices and professional identification. In the case of accounting professors, professional socialization involves systematized knowledge about the practice of teaching (formal formative processes). But it also involves knowledge that can only be accessed through immersion in a professional community that practices the profession – informal knowledge, the knowledge of practice, and professional values.

In the case of the participants, all had their first teaching experiences at private higher education institutions (HEIs). However, by the time of the interviews, all were immersed in experiences at public HEIs. This dual professional experience at the beginning of their careers promotes more realistic perceptions of the profession. This is because the work dynamics in the two types of institutions – in general – are quite different from each other. While at private HEIs, experiences may be more restricted to teaching and supervision, at public HEIs, they can be broader (research, extension, management, among others).

4.3 Results summary

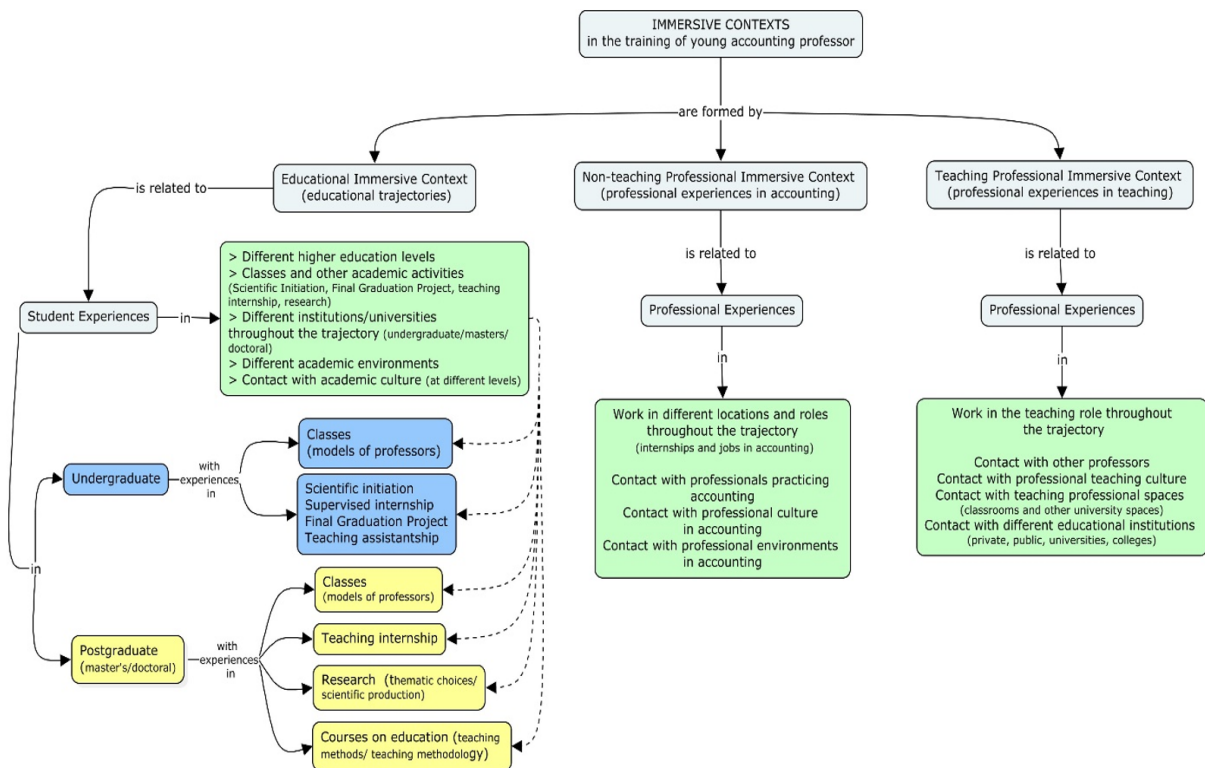
Becoming a professor is complex. It is not enough to simply decide to become one. It is necessary to articulate various resources, knowledge, and experiences to do so. Figure 1 summarizes how the Immersive Contexts were established for the professors participating in this study. We consider it important to highlight that the central category we developed was the Immersive Context, which, as the term itself indicates, refers to contexts in which the young professors immersed themselves throughout their formative trajectories and which influence their teaching learning and professional socialization. It is related to the perspective of Situated Learning (Lave & Wenger, 1991) and based on what we define as experience. 'Experience' refers to the set of knowledge constructed and acquired through lived experience (Academia Brasileira de Letras, 2008). Thus, the experiences of young accounting professors are their passages through real experiential situations, in which they participate either directly or indirectly, providing them with the learning of teaching.

Within the scope of this study, the Educational Immersive

Context predominated in the socialization process. Initially, in the form of anticipatory professional socialization (undergraduate studies), and later with more emphasis on the ways of being, acting, and knowing of professors (master's and doctoral studies). In the Educational Immersive Context, we observed that the experiences during undergraduate studies are fundamental for early professional socialization as educators. Contact with social standards inherent to the teaching profession, both

in the classroom and, especially, through experiences such as Scientific Initiation, Final Graduation Projects, and Teaching Assistantships, forms a set of formative options that, even though not necessarily focused on teaching practice during undergraduate studies, provide insights into teaching work and models of teaching and being a professor. These experiences allow for a closer understanding of and a better grasp of the forms of professional teaching practice.

Figure 1. Summary of the immersive contexts of teaching for novice professors in accounting



Source: research data (2023)

Teaching internships undertaken during the master's and doctoral programs proved significant in the socialization process. Although their duration may vary (as in the case of the participants in this study), these experiences facilitated the internalization of specific patterns and social functions of teaching, contributing to the internalization of behaviors and practices within the context of teaching.

The thematic choices throughout the formative trajectory, participation in educational courses during graduate studies, and scientific production focused on education-related topics also proved to be relevant elements for understanding the socialization process. They provide immersion in knowledge specific to the educational field (authors, theories, research) that assist both in building confidence and in the acclimatization of novices. The

participants in this study highlighted, for example, that both the specific courses in the educational field and the non-disciplinary learning experiences built during the master's and doctoral programs contributed to the formation of their teaching professionalism.

Regarding non-teaching immersive contexts, the participants had few professional experiences. The non-teaching experiences were brief, mainly in accounting firms and accounting software companies. However, they certainly allowed the participants to experience a bit of the professional field of accounting, with its norms, values, and practices. This is important for the socialization and formation of the professional identity of the teachers, as the teaching career they chose is related to the accounting profession. These experiences provided references and

practical examples that are relevant to their teaching activities. Understanding accounting practice allows for better articulation of theoretical-conceptual knowledge with professional practice, offering confidence in presenting content and assisting students with professional issues.

Moreover, professional experiences as teachers are fundamental for the construction of the participants' professionalism. By starting their teaching careers simultaneously with their master's or doctoral studies, they could connect the knowledge acquired during their academic training with the practice of being a professor. This first contact with the profession, even during their academic training, and the subsequent involvement in educational environments, already in the role of teachers, enables a more consistent learning process as it allows for the development of perceptions, values, behaviors, and expectations related to the teaching profession. Interaction with the world of teaching work contributed to shaping the professor as a qualified professional committed to their educational practice.

Finally, we must highlight an element that permeates all the immersive contexts and is fundamental for professional socialization in teaching: people. More specifically, the contact and interaction with people. Tardif and Lessard have already stated that teaching is a relational profession where people teach and learn from people (Tardif & Lessard, 2011). In the initial process of learning to teach and professional socialization, the relationships established and developed within the Immersive Contexts are critical for professional development. They are what allow beginners to perceive the practical aspects of the profession, the necessary knowledge, the ways of being, acting, the behaviors, ethical and aesthetic standards. Ultimately, it is through interaction with other people in the Immersive Contexts that socialization, learning the profession, and professional teaching identity are built.

Thus, the emergence of Immersive Contexts as the central analytical category is supported by Dubar's (2020) perspective on professional socialization as a process that occurs through the active participation of individuals in different social spheres. The results highlight how the construction of the teaching identity of novice accounting professors occurs through the articulation between relational identifications established in different contexts (university, internships, first job) and the biographical work of constructing a personal narrative about becoming a professor.

5 Final Considerations

This study aimed to describe the interactions that occur throughout the professional socialization

process experienced by novice professors in the field of Accounting. Within our investigation's scope, it was possible to identify the interrelationship between learning teaching and professional socialization. Learning has occurred in authentic contexts, where individuals are immersed and learn in practical situations.

We analyzed the Immersive Contexts of teaching for four young professors in the field of Accounting. The central category for the analysis was the "Immersive Context," which was divided into three subcategories: educational immersive context, non-teaching professional immersive context, and teaching professional immersive context. The main conclusion of the study is that it is at the confluence of the Immersive Contexts that young accounting professors have the concrete conditions and opportunities to build a consistent initial training for teaching.

In line with the concept of professional socialization from Claude Dubar's perspective, the results highlight the importance of Immersive Contexts for the professional socialization of novice teachers. This socialization occurred through the experiences and interactions of these young professors with other professionals, whether they were mentors, course colleagues, students, other professionals, or professional environments. In this way, they internalized the standards, behaviors, and practices inherent to the context of teaching in higher education in Accounting, shaping their professional identity.

The conclusions of this study have implications for the teacher training process for accounting professors. We highlight the experiences and Immersive Contexts. These experiences provided essential references for the constitution of teaching, offering a more realistic understanding of the profession. These conclusions emphasize the importance of Immersive Contexts and practical experiences in teacher training, providing elements to consider policies for initial teacher education in accounting. This also points to the emergence of formative practices that consider situated learning with experiences that allow immersion in real-life situations.

For example, expanding the duration of teaching internships in graduate studies, making them mandatory for all students, even with varying intensities, could be a starting point. Similarly, creating institutionalized spaces for sharing experiences between experienced and novice professors, such as discussion groups, communities of practice, and mentoring programs, are other possibilities. Additionally, outside the scope of graduate education, it could have positive effects on future generations of professors if public policies encouraged the inclusion of specific teaching courses in undergraduate curricula that integrate pedagogical theory and teaching

practice, even if the goal is not to train teachers directly.

Finally, it is important to say that the category "Immersive Contexts" and the concept of "Experiences" need further studies to relate them to socialization and identity formation of novice teachers (especially in the field of Phenomenology), and to deepen various aspects related to them. In this regard, it will be important to investigate each of the Contexts more thoroughly to better explore the constitutive elements discussed here, as well as other elements that may emerge and were not covered by this study. This is particularly relevant because it was an exploratory study with a small number of professors. In this direction, we suggest that future studies, following a qualitative approach, increase the number of participants and investigate whether there are other constitutive elements of the contexts, and if so, explore them. We also suggest that quantitative studies on the contexts seek to map their intensity in the formation of young professors.

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