

## Internship Is Not Mandatory In Training Professional in Accounting Sciences

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### ABSTRACT

In this article I present the result of a research on the non-obligatory stage and its possibility of inserting itself as a formative course in the undergraduate course in Accounting Sciences. The objective of this research was to identify the activities carried out at the non-compulsory stage with the curricular contents. From the national curricular guidelines and from the perspective of the pedagogical project of the undergraduate course in Accounting Sciences, the non-compulsory stage can be understood as a way of articulating theory and professional practice. Based on the critical references of Kuenzer, Charlot and Pimenta, analytical contributions of professional training and citizenship are sought. In the analysis of data from the empirical research carried out with 13 trainees, through an open questionnaire, I situate the activities performed and their correlation with course subjects. It is concluded that the non-obligatory stage, when proposed as intentional and planned activity, results in a formative way that seeks to overcome the theory-practice division, as well as a viable and necessary alternative of interlocution between the fields of stage, Professional field and academic training.

**Keywords:** accounting, curriculum, non-mandatory internship, professional training.

Date of Submission: 25-06-2021

Date of Acceptance: 07-07-2021

### I. INTRODUCTION

The training of professionals in the accounting area in Brazil began in 1945 with the creation of a higher education course in Accounting. Currently, the academic training of the Accountant is based on the guidelines of the National Curriculum Guidelines, which were established in Resolution of the Higher Education Chamber of the National Education Council no. 10/2004. These Guidelines are included in the set of references of the regulatory framework in different evaluation processes of the higher course, as well as the students of this course. The training based on CES-CNE Resolution n° 10/2004, contains the indications of curricular organization in terms of workload and duration, as well as guides that the curricular components must be articulated with the Pedagogical Project of the Course.

One of the components for the curricular integration of the undergraduate course in Accounting Sciences is the offer of the supervised curricular internship modality. However, due to historical characteristics and the fact that the course is offered predominantly at night, attended by

working students, the non-mandatory internship is the modality that interacts as a possibility of offering in the interconnected axis of the curriculum, in the contents of Theoretical-Practical Training in the category of Activities Complementary.

The socioeconomic profile of students in the Accounting Course, which indicates their inclusion in the course as a working student, has been identified in different studies. Fucks (2016); Preis et al (2013); Schmidt et al (2012); Nascimento et al (2012), by having different objectives in their research, respectively with an approach to the mathematical learning of the Accounting Science student, the labor market, level of satisfaction with the services provided by the HEIs and the profile of the student in the distance course, identify that the index 68% to 89% of the sample of these surveys are working students and the vast majority in evening courses and private institutions.

The surveys mentioned above also indicate that the concentration of family income of the students surveyed is on average R\$ 3,000.00. In these surveys, family income is an indication that many of the students are workers and that the

majority of the data indicate that they do not work in the accounting area yet and that they are inserted in labor activities to contribute to the formation of family income and/or provide the expenses and conditions of maintenance as a student. Among the conclusions of these studies, it is noteworthy that respondents view the accountant profession as promising, with a wide offer of jobs and with possibilities for salary improvement, and based on this expectation, they enter internship activities as access to work.

Other data from MEC/INEP indicate that the profile of the student in the evening course is the profile of a working student, who is attending a higher education course at a private education institution. However, this reality is not exclusive to the Accounting course, but reflects a significant portion of students in the Brazilian higher education system. (BRASIL, MEC/INEP, 2013). The Higher Education Census MEC/INEP also reports that in 2015 there were 358,454 enrollments in Accounting courses in Brazil, which are offered in 1,452 courses, of which 259 are in public institutions and 1,193 in private institutions. (BRASIL, MEC/INEP, 2015).

In the Brazilian context, data from the Ministry of Education and the National Institute of Educational Studies and Research Anísio Teixeira (MEC/INEP), relating to higher education enrollment in the 2013 base year, indicates that 74% of higher education vacancies are offered by education and that in 2013 data, more than 63% of students in on-site undergraduate courses studied at night.

In this scenario, in which part of the students assume the financing of academic and professional training, it is impossible to fail to note an absence of public policies for the effective inclusion of all young people and adults in public higher education, one of the consequences of these costs the search for different modes of work activities.

The existence of the private institution is already a market relationship, as it only coexists in the relationship of supply versus demand, which is confirmed in the expression of the percentages indicated above. Nevertheless, this characteristic of the student and of public policies for Brazilian higher education has guided the perspective of professional training through the curricular guidelines of the courses, many of them aligned with the pedagogy of competences (LAFFIN, 2015; KUENZER, 2008; RAMOS, 2001).

The curriculum organization of undergraduate courses observes and incorporates the propositions contained in the national curriculum guidelines. In our understanding,

current curriculum guidelines advance when they promote the possibility of curricular flexibility in different curriculum modalities. With regard to undergraduate courses in Accounting Sciences that enable professional training and that admit the validation of different curricular components in complementary activities, the non-mandatory internship has been considered as a component of curricular integration.

The search for curricular integration between different training spaces has strengthened the expansion of the non-mandatory internship as a training proposal, and it is for one of the aspects of this complementary modality that we infer our findings, based on the research carried out in order to identify the activities carried out in the internship not mandatory with the curricular contents. The research was carried out with 13 (thirteen) undergraduate students in Accounting at UFSC.

As a result of the discussions based on the Curriculum Guidelines, the organization of the supervised curricular internship, provided for in Article 5 of CES-CNE Resolution No. 10/2004, may, according to the nature of each educational institution, propose and approve the corresponding regulation for the realization of the different modalities of operationalization of the supervised curricular internship, and in this sense, the occurrence of the non-mandatory internship as a training path.

The non-mandatory internship as a training path can be characterized as one of the forms of learning to be organized by the curriculum. In this form of organization, the non-mandatory internship may constitute ways of overcoming the mechanical and instrumental practices of reproducing the work. In this expectation, the training path is the interlocution of practical activity with the learning of theoretical references in the accounting area.

From this conception of the non-mandatory internship, it can be inferred by the construction of this practice as a possibility of recognition between the social sphere of the profession and the new ways of producing work, mediated by the knowledge acquired in different places of training.

It is believed that new practical experiences result from this learning, which when experienced in the professional work by the student, as necessary articulations of systematized knowledge, and new mobilizations on the contents of work, the profession and social inclusion with citizenship. Through such conceptions, it can be inferred that the appropriation of this learning, in relation to some of the characteristics of this curricular component, such as the resulting activities and integrated to the training that

consolidates the professional performance resulting from the Pedagogical Project, from the different places that bring together professional practices where the internship can be carried out by the students and the set of instruments for validation and evaluation of the internship modalities in the composition and integration of the curriculum.

The non-compulsory internship is part of the forms of work production that derive, above all, from the model of social and political organization in Brazil, one of the consequences being the frequent crises in employment relationships. (BRANDALISE et al., 2015). Different factors also contribute to high rates of professionals who do not work directly in training areas, such as the State's inability to generate social policies, globalization and developing markets and migration of productive activities, lack of investment in the qualification of workers by the companies, asymmetry between technological development and employment, resulting in cracks in the social structure and opening the way for the internship alternative to be instituted as an opportunity for insertion in the world of work (SILVA, p. 16-32, 2015a).

The reality of the crisis and the lack of professional perspective

[...] threaten the most capable young people that the country has formed, indicates that the unemployment rate increased in scale from 2011 to 2015, for young people aged between 18 and 24, from 14.4% (2011) to 15.7% (2015). It also revealed that the best prepared young people, with resumes to envy any professional, are distressed and, in many cases, send their resumes to vacancies that have nothing to do with the graduation for which they graduated (BRANDALISE et al., 2015).

Studies by Pimenta and Lima (2006a), Santos, Vicentine and Steidel (2011) and Machry (2014), when discussing the internship as a formative path and its relationship with normative aspects, indicate the absence of discussions about the non-mandatory internship as an object. of analysis to integrate the professional training curriculum in the field of Accounting Sciences, as well as in different areas of knowledge, has led to an analytical distancing from its purpose, focusing on the justification for this absence because it differs from the mandatory curricular internship that is it constitutes of method and content, norms and procedures in the curricular integration. It is precisely this marginality between these two modalities that has precarious not only the opportunity to become a training component, but

also to be susceptible to the reduction of work activities.

[...] the internship, as a complementary academic teaching activity and part of the political pedagogical project of undergraduate courses, also seen as an undergraduate public policy, would act as a primary supporter in this struggle of young people for their insertion in the world of work. be characterized as a professional experience before completing the course, which also implies an increase in the rate of young people enrolled in undergraduate courses (SILVA, p. 14, 2015a).

The contingent of working students who attend night courses and in private institutions cannot face the non-mandatory internship structured as a curricular component that dispenses with the caution of confusing itself as a commercial exchange activity as a justification for granting internship fields as a formative path. It is in the professional training curriculum, as a means of flexibility to interact with different social entities that the didactic and pedagogical character of the non-mandatory internship must be organized as a training path in a way that results in the development of technical-operational skills, articulated with the ethical commitment- political and for the understanding of the theoretical-methodological references of the activity.

In order to know the result of the non-mandatory internship activity in professional training, this research had as a guiding question to identify the activities performed by students in non-mandatory internships and their articulation with other curricular components. This research is considered relevant and undeniable, as it concerns one of the challenges of Brazilian higher education, which is the articulation of the teaching-learning process and its relationship with working students in the effective implementation of citizen and professional training.

The general objective was to analyze the correlation between the activities carried out in the non-mandatory internship modality and the course curriculum. The results of this research result from the option for a qualitative approach to data using the content analysis technique.

The relevance of this research is highlighted from the premise that considers higher education, particularly in undergraduate courses in Accounting Sciences, as a training space that should consider the different experiences of students in the path of appropriation and expansion of prior knowledge, incorporated in different manifestations of human culture, and that in this

way can promote and constitute a student of autonomy.

Nevertheless, in today's society that moves towards flexible accumulation of capital, there is fear of the amalgamation of identifying the overlapping limits of training processes that tend to

## **II. CONSIDERATIONS ON THE NON-MANDATORY INTERNSHIP AND ON THE PEDAGOGICAL PROJECT OF THE UNDERGRADUATE COURSE IN ACCOUNTING SCIENCES AT UFSC**

The Pedagogical Project is a way to understand the organization of teaching work and it results in a conception of student education. Recent discussions about the pedagogical propositions present in the curriculum guidelines tend towards flexibility in the organization of the curriculum.

Resolution No. 10/2004 of the Higher Education Chamber of the National Council of Education provides that the curriculum of undergraduate courses in Accounting in Brazil is organized through the Pedagogical Project and, among other contents, proposes supervised curricular internship and complementary activities.

The same Resolution, aiming at a contextualized curricular integration, proposes, from the peculiarities of the course and context, that the modes of integration between theory and practice be integrated into the curriculum in its structure.

It is foreseen in the Pedagogical Project of the Undergraduate Course in Accounting at UFSC that academic training seeks to train professionals with solid knowledge in the various areas of Accounting, with leadership characteristics and breadth of knowledge, innovative and able to face the challenges of the transformations of society, the labor market and the conditions of professional practice.

This guideline, inscribed in the Pedagogical Project of the course, organizes disciplinary contents in a sequential way and at a level of complexity, seeking the theory-practice relationship from the aspects of the profession and the demands of the context. At the intersection of contents that implement the theory-practice relationship, the Pedagogical Project of the Undergraduate Course at UFSC provides that Complementary Activities are allocated hours of curricular integration in order to ensure the widest range of activities to be carried out by academics, such as so that the hours demanded are not filled with just one group of activities. From this perspective, Complementary Activities provide opportunities for broad and varied training practices through which the curricular internship is valued,

excessive professional training, geared almost exclusively to the demands of capital and, consequently, present an evident formation as merchandise, weakening the possibility of integral formation.

which, although not mandatory, is supervised, based on its own regulations.

With regard to the organization and regulation of Complementary Activities of the undergraduate course in Accounting at UFSC, these are specified in groups of (1) teaching and research initiation; (2) congresses, seminars, conferences and other events attended; (3) publications and presentation of papers at scientific events; (4) complementary professional experience; (5) courses and subjects; (6) participation in activities of social interest.

Complementary activities considered as curricular integration and constitutive of academic training in the theory-practice relationship are included in the group of activities with complementary professional experience and can be developed through a) non-curricular internship; (b) performing an internship in a Junior Company/Company Incubator; (c) proven specific professional activity; (d) participation in a specific student representation entity; (e) Permanence Scholarship activity; (f) Technical visits with Teacher Guidance. The different activities aim at practices and contents that are related to theory and practice of the curricular components of training and differ in minimum and maximum workload for curricular integration, as well as their modes of implementation and monitoring.

With regard to the non-mandatory internship, this must be at least 20 (twenty) hours per week and the limit represents 02 (two) semesters. For the purposes of carrying out the non-mandatory internship activity, the student is the one who seeks the internship field and after completing the forms and contractual terms, carried out under the supervision of the Internship Coordination of the undergraduate course in Accounting, a professor is appointed to guide and supervise the activities to be performed in the internship. At the end of the non-mandatory internship period, the student fills in the documents related to the Internship Report and submits this practical activity to the Complementary Activities Coordination for analysis and validation of the training path.

On the issue of flexibility of Resolution No. 10/2004 CES-CNE, with regard to the structuring of the curriculum based on the Pedagogical Project of the Course, on the one hand, caution is needed in order not to favor the eventual precariousness of the training processes and, on the other hand, the

support for innovative curricular measures that have not yet been implemented is emphasized. The precariousness refers not only to the student's education, but also to the work relationships arising from the curricular composition, which can be structured through the conversion of the mandatory curricular internship into complementary activities and in them the non-mandatory internship.

The undergraduate course in Accounting Sciences requires mastery of solid theoretical and practical training in the dimensions of citizen and professional intervention. In this context, it is understood that the transforming activity of professional intervention in the accounting field should be mediated by the appropriation of the theory and practice unit, as a result of an intentional training process that contributes in a coherent way to the students' emancipation. Thus,

[...] only in the unity between theory and practice can there be a praxis that transforms reality, as it is theory that inseparably enables knowledge of reality and the establishment of purposes for its transformation. However, to produce such a transformation, theoretical activity is not enough; it is necessary to act practically on reality. Practice, however, is not self-sufficient; if this happens, it is passively situated in an uncritical attitude towards itself and loses its transforming capacity [...] (SILVA, 2011, p. 22)

From the understanding of the inseparability between knowledge and reality, in the Pedagogical Project of the undergraduate course in Accounting at UFSC, the supervised curricular internship, as provided for in CES-CNE Resolution No. 10/2004, assumes the formative characteristics provided for in Art. of the aforementioned Resolution, however, does not integrate the composition of a curricular subject, nor is it called supervised curricular internship, but is situated as an activity of formative path in the contents of Complementary Activities under the name of non-mandatory internship.

Complementary Activities are included in the Course's Pedagogical Project as a curricular component that aims to integrate the training curriculum with the experiences of students in terms of approximations with the professional field. In this way, the activities carried out through the non-mandatory internship are recognized and evaluated based on the integration between the activities carried out by undergraduate students in Accounting and the internship activities carried out in internship fields for the profession.

The experiences acquired in other social spaces outside the university seek to enrich the training profile without, however, being confused

with the supervised curricular internship, assuming in the non-mandatory internship activity the extra disciplinary dimension in relations with the world of work aimed at development of professional skills.

Based on this definition, it is possible to infer that the non-mandatory internship modality is a curricular component that can be integrated into the training curriculum and its use as a complementary activity indicates a certain conception in the form of implementation.

I believe that the interlocution of the undergraduate course in Accounting with the experience fields of professional practice, which can be mediated by the non-mandatory internship, is relevant for academic training. I emphasize, however, that the mere formality of contemplating what is prescribed in formalized documents of the activities carried out, provided for in rules and regulations, is not consistent with the proper monitoring and supervision required in the guidelines that are provided for in specific legislation, aiming at the monitoring and development of activity formative.

I also understand that such spaces of professional practice, selected and organized by the curriculum of undergraduate courses in Accounting Sciences, can be converted into internship fields as a complementary space for the pedagogical act and the training process, when articulated with the guidelines of full training, thus constituting, a path of formative and collaborative experiences for professional and citizen practice in social time and in training.

In this conception, the internship field can be configured as a space for professional training and integration with social organizations, constituting the non-mandatory internship

[...] as a field of professional learning, development of pedagogical knowledge and human interactions, in their political and social relations, seen as the articulating axis of the theory/practice, teaching/research, study/work, university/school relationship (SILVA, 2006, p.2)

It should be noted that the completion of the non-mandatory internship cannot lead to the replacement of spaces for academic training, nor can it be considered an alternative training space, even with the proper monitoring proposed by the Pedagogical Project of the course. What the non-mandatory internship seeks to constitute, from the internship fields, are significant learning for the professional activity as a contribution to academic training. In the course of supervision and monitoring, which puts the student in a training activity, it is supposed to set in motion a list of

contents and knowledge that are articulated with the profession and social life, in order to better understand the reality in which they are inserted, participate and produce improvements in a link of co-participation of responsibilities.

The non-mandatory internship thus instituted brings into participation, in different conceptions and interests, which exist and need to be deciphered, the different institutions - universities, companies, internship fields - with the aim of collaborative and training processes for socio-professional development. In this way, the non-mandatory internship may be educational and inserted as

[...] process by which society forms its members in its image according to its interests [...] it is the process by which society constantly acts on the development of human beings in an attempt to integrate them in the way of current social being and to lead it to accept and pursue collective ends (PINTO, 2000, p. 29).

In this space, this debate leads us to think about the principles of the pedagogical proposal that assumes the dimensions of the praxis in which academic training, (which requires interaction with social issues), in the form of a solid constitution of technical-scientific theoretical contents is dimensioned with problematic situations that present themselves in the daily lives of students, and in search of interaction and mediation of knowledge as ways and alternatives of resoluteness.

Such dimensions can guide training that takes work as an educational principle, articulating the expanded training in the curriculum, so that the student is able to

[...] supported by human, social and economic sciences, understand the changes that have occurred in the world of work, building analysis categories that allow you to grasp the pedagogical dimensions present in social and productive relationships, in order to identify new demands education and what interests they are linked to. That is, to understand historically the processes of human formation in their articulations with social and productive life, theories and pedagogical processes, in order to be able to produce knowledge in education and intervene competently in broad and specific institutional pedagogical processes and non-institutional, based on a particular conception of society (KUENZER, 1999, p. 170).

In this way, a curricular proposal that integrates the conception of knowledge in significant historical contexts for learning tends to

promote training with greater conditions for social participation and citizen responsibility, given the accumulated knowledge and current social demands.

This premise gives rise to the non-mandatory internship of the undergraduate course in Accounting at UFSC as a possibility to bring students closer to the needs of social entities and how these needs are configured in their training path.

Therefore, it articulates the formality of education with different training spaces, in addition to seeking its interdisciplinary integration. From this perspective, the non-mandatory internship activity can indicate the construction of training processes that overcome the still prevailing instrumental rationality and promote a new look at the forms of social and political organization of the different sociocultural entities of our society, among which, the university and business entities.

Within the scope of planning the pedagogical proposal, new structures for the organization of work and the means of production have been considered. From this also emerges the concern of Higher Education Institutions (HEIs) with a curricular adequacy that corresponds to the demands of students. However, these demands cannot be restricted to inclusion in work processes without theoretical and practical instrumentalization that produces adequate appropriation of the activity under development.

Based on these considerations, it is understood that the curriculum and complementary activities take on formative dimensions that seek to break with merely instrumental training, aiming at an organic understanding of production processes.

Therefore, it is understood that the formation of the Accounting Science student in their trajectory of experience of academic activities must ensure effective conditions for

[...] access to knowledge that allows you, on the one hand, to know the social relations that determine your way of life, your conception of the world, your conscience and, on the other hand, actively participate in the process of building society through the work and political participation (KUENZER, 1988, p. 105).

Thus, as a curriculum guideline, the Pedagogical Project, with regard to the non-mandatory internship as a complementary activity, requires mediations in the teaching-learning process that allow the student to understand the forms of production of their social reality and historically produced knowledge, appropriating become aware of the culture and the challenges of becoming the

subject of interventions in the adversity of the contexts in which it participates.

Thus, based on legal references, the National Curriculum Guidelines also guide that the concept of the peculiarities of each course (political, social and geographic contexts) is maintained without obscuring the broader ones, in the name of the great urban mobility in the country, encouraging exchanges with foreign countries.

Spaces for culture and social learning are also possibilities offered to students through the actions provided for in the PP, based on activities linked to the training curriculum. From this perspective, the non-mandatory internship is a potential mediator between the academic and professional fields, thus articulating teaching, research and extension.

In the set of knowledge that the training process seeks to deepen when dialoguing with other institutions and social spaces, there is the perspective of dealing differently with the knowledge already appropriated by students in order to broaden their understanding and contextualization. There is a dialogue here with Charlot (2000), when he states:

There is no knowledge (of learning) except in the relationship with knowledge, with learning. Every relationship with knowledge (with learning) is also a relationship with the world, with others and with yourself. There is no knowledge (of learning) unless the relationship with the world, with others and with oneself is at stake (CHARLOT, 2000, p. 58).

Thus, the pedagogical proposal of the undergraduate course in Accounting at UFSC and in it, the non-mandatory internship, are relationships that allow the student to build themselves while appropriating the world through the relationships in which they are inserted. With this possibility, the knowledge that constitutes learning mediated by the relationships with the learned world and in the process of resignification, constitutes meaning in its human condition. According to Charlot (2000)

[...] learning is exercising an activity in a situation: in a place, at a time in its history and in different time conditions, with the help of people who help to learn. The relationship with knowledge is a relationship with the world, in a general sense, but it is also a relationship with these particular worlds

(media, spaces...) in which [the subject] lives and learns (CHARLOT, 2000, p. 68).

In this context, learning processes dimensioned beyond the structures of the formalized curriculum can encompass other social spaces, including the non-mandatory internship activity; expanding the relationships between “epistemic, social and identity” knowledge produced in complementary activities, meaning the training process. Different organically structured curriculum activities, in addition to expanding the training of students - a process always unfinished - they constitute the relationship with knowledge and learning in subjects, as well as their historical singularities mediated by the other and the world.

The discussions held with reference to the Pedagogical Project that guides the undergraduate curriculum in Accounting at UFSC aim at an organized definition of the practice of non-mandatory internship as a constitutive element of the undergraduate curriculum.

In addition, the effectiveness of the Pedagogical Project - inscribed in doing the work in loco - constitutes education in diversity. At the same time, it constitutes the challenge of overcoming the models crystallized in the form of new progressive practices which, however, reflect the same individualized training nucleus in which continuing education emerges as a guiding axis for multiple activities.

In this context, the non-mandatory internship can take on instances of recognition of the particularities of professional practice to be expanded in the training path. This is because it interferes not only in the training process of students, but also in the model of society organized according to the productive means available to it and the work relations that generate developments in the field of work and income production.

In this context, the Pedagogical Project is assumed not to be the adoption of models - since it is constituted by the materiality of the legal aspects and the infrastructure that supports the offer of a given course. On the contrary, as a proposition of transience that seeks to deal with provisional knowledge, in the sense that the Pedagogical Project requires everyday thinking in which new demands and affirmations are always considered as movements and challenges of the emancipatory formative processes (LAFFIN, 2004).

### III. ASPECTS OF INTERNSHIP NOT

It can be inferred that Law 11788/08, in its article 1, proposes the internship activity as an "educational act", it seeks, in addition to the insertion of the student in the activities of the world of work, to provide conditions for the appropriation of relationships with professional activity.

This propositional character aims to prepare higher education institutions and, at the same time, students for the specifics of what the legal text proposes, seeking a convergence with an effective practice of what constitutes the "educational act" through the internship.

The proposal set out in law 11.788, effectively relating the internship activity as "supervised school educational act, developed in the work environment, which aims to prepare students who are attending regular education for productive work..." has not been discussed only in higher education institutions, but also within the scope of Labor justice, since the internship can, depending on the design and methodology of the institution that is offering it, be transformed into sub-work, thus precarious conditions for the development of activities formative.

Underworking and precariousness can be characterized, for example, either by a disqualification or distortion of the internship contract, as well as by the absence of planned supervision of the non-mandatory internship. In the event of such situations, their greatest possibility would be ended - the insertion of the student into the world of work, promoting restrictions in their relationship networks in professional and social activities, as well as generating dependencies and alignment with underemployment.

The possibility of inclusion through diversified professional practice activities is not necessarily linked only to the development of activities related to the training curriculum, but to a range of activities that, although not mentioned in the Law, may be very useful for the student.

In the list of these activities, you will be able to learn about social relationships, you will acquire habits of urbanity in dealing with colleagues and the public, even learning to insert yourself in work environments and to fulfill schedules and tasks. However, it is with an emphasis on the curricular praxis and on the articulated activities of the non-mandatory internship that the educational act resides in its dimension of belonging and appropriation of social relations.

We emphasize the interest in identifying the relational aspects of the educational act and that go beyond the mere indication of the non-mandatory internship by the orbit of banalization, so that the student ends up becoming a worker-trainee, if this

### MANDATORY IN LAW. No. 11,788/08

practice becomes recurrent as a form of precariousness, thus substantiating the aspects of structural unemployment.

In the current context, there is a large number of students - especially those in unfavorable socioeconomic conditions - mostly attending courses at night, requiring some form of labor activity for the purpose of permanence in the training process and even survival. And in this context, it is necessary to consider the non-mandatory internship as a space for inclusion in social and professional relationship networks, thus building strategies to qualify their permanence in the scope of training and work and expanding the possibilities of socialization and training for future professional activity.

Although students often carry out activities in accordance with the course curriculum, the perception prevails that access to the world of work through the non-mandatory internship does not yet contemplate what is really intended, both in the curriculum in its dimension of act. education, as well as in the offers of internship fields of professional training.

It is understood that the student performing the non-mandatory internship in curricular adequacy combined with a supervised proposal for monitoring and evaluating training activities results in significant learning - in the future profession, in the area of knowledge, as well as in social structures.

From this perspective of organization, students carry out activities that have affinity with the curriculum of their course. This possibility of access to the world of work, instrumentalized through the non-mandatory internship coordinated pedagogically, contributes to training processes in the dimension of establishing concrete relationships between theory and practice, school and work, possibilities and challenges of professional fulfillment.

In this dimension, the non-mandatory internship also contributes to demystifying some aspects of the profession as a socially recognized professional category inserted in the technical division of work and its relations with the training curriculum aimed precisely at professionalization.

For the mandatory internship, Law n°. 11,788/08 provides for supervision of the activities to be carried out, as can be seen in the following item:

§ 1 The internship, as a supervised educational act, must be effectively monitored by the supervisor of the educational institution and by the supervisor of the granting party, evidenced by visas in the reports referred to in item IV of the main

section of art. 7 of this Law and by mention of final approval (BRASIL, 2008).

However, the aforementioned paragraph does not mention the supervision of non-mandatory internships, and this situation must be considered in the curriculum when the aforementioned non-mandatory internship is admitted as a component of curricular integration.

Likewise, supervision in the fields of internships, to be carried out by a professional in the area, requires a conceptual change in the sense of understanding the internship as a collaborative space in the training of students and professionals.

It is emphasized that filling out reports without the intention of qualitative assessment in the training processes that the non-mandatory internship fosters, in addition to freeing up supervision, can

#### IV. RESEARCH METHODOLOGICAL RESOURCES

The context and temporality of the research is with the students of the Accounting Sciences course at the Federal University of Santa Catarina who performed internships during the 2018 academic semesters. of the 6th phase of the course and that developed the non-mandatory internship in activities directly linked to the accounting activity in the field of professional internship. This option is justified by the greater number of courses already taken and by the analytical perspective of the student in their professional training. The information needed to compose this criterion was accessed from the records of the Internship Coordination of the Department of Accounting at UFSC.

The specific objectives of the research consisted of (1) identifying the internship activities performed; (2) integration between internship activities and disciplinary content.

The methodological resource used was a questionnaire with objective questions and descriptive questions. To establish the method-content relationship of this research, which aimed to analyze the correlation between the activities carried out in the internship and the course curriculum, the choice was made for the qualitative approach of the data, using content analysis through the emission. of respondents.

Content analysis results from the communication emitted and becomes a message

##### Interns in the Course Phase

2 <sup>a</sup> phase	3 <sup>a</sup> phase	4 <sup>a</sup> phase	5 <sup>a</sup> phase	6 <sup>a</sup> phase	7 <sup>a</sup> phase	8 <sup>a</sup> phase	Total
16	23	19	17	28	13	11	127

Students registered in a non-mandatory internship 2018 Search data.

compromise respect for professional practice and, therefore, for professions.

It is understood that supervision and monitoring of non-mandatory internship activities produce a two-way training process: (i) appropriation of practice by students, correlation of theoretical-practical contents, (ii) updating of training paths by whoever exercises supervision, thus constituting dimensions of continuing education.

Law 11788/08 is prominent in clarifying how non-mandatory internship activities should be carried out between institutions, however, it still does not present instruments that guarantee the effectiveness of educational actions from the internship fields.

susceptible to interpretations and inferences that are accepted due to integration with constituted and accepted propositions, thus corroborating the link to a theoretical field. For Bardin, content analysis is a

[...] set of communication analysis techniques aimed at obtaining, by systematic procedures and description objectives of the content of messages, indicators (quantitative or not) that allow the inference of knowledge related to production/reception conditions (inferred variables) of these messages (BARDIN, 2011, p. 47).

From this resource, the research data were systematized in three stages: (1) in the pre-analysis, separation of questions and answers which were considered in the organization of the initial indicators; (2) and then the exploration of the material was carried out with floating readings, to later (3) carry out the treatment in categories with inferences and interpretation (BARDIN, 2011).

The number of students enrolled in the course in 2018 is 839 students in the on-site course modality, in the morning and evening shifts. The number of registration of non-mandatory internship activities, regularly registered in the semesters of 2018, was 127 students identified as follows:

For the selection of students who were enrolled from the 6th phase of the course and who were developing non-mandatory internship activities in the professional field and with activities directly related to accounting, the following data were identified:

**Interns in the course/research phase**

6 <sup>a</sup> phase	7 <sup>a</sup> phase	8 <sup>a</sup> fase phase	
8	3	2	13 students

Students registered in a non-mandatory internship 2018 Search data

The professional internship field of the Accounting Sciences student is the public, private and non-governmental entities that offer opportunities, in a collaborative sense of professional training, so that the student with guaranteed contractual compensation can develop the skills and competences required by the profession.

It is the place of pre-professional preparation where activities of the profession are developed, which are accompanied by systematic procedures for organization, guidance, supervision and evaluation of professional preparation, with the purpose of the pedagogical dimension of the work.

The professional field is articulated with the training curriculum and, therefore, they also constitute the exercise of citizenship for social

interventions. The field of professional internship, in addition to the skills and competences required and that go beyond the routine of professional activities, transcending mechanical operations, constitutes a space for solving unusual and unusual issues, covering the accumulated knowledge for transformative actions.

The field of professional internship is the first instance in which the locus of appropriation of professional work should be constituted, promoting development in the social and critical ambit of social relations and, within it, work and professions.

Based on this understanding of the professional internship field, the following professional internship fields were identified:

**Internship fields**

public educational institution	01 student
accounting offices	08 student
Provision of services in the health area	01 student
Accessories Retail Commercial Company	01 student
Hotels and Inns	01 student
Supermarkets and Food Distribution	01 student
TOTAL	13 student

Students registered in a non-mandatory internship 2018

Prepared by the author

Of the 13 students identified in a non-mandatory internship, all agreed to participate in the reserch. Thus, the questionnaire was delivered to each of them with a previous delivery date. None of the questions were questioned or misunderstood.

The age of students is between 21 and 26 years old. Non-mandatory internship activities are carried out in morning and afternoon periods and are agreed upon for 20 hours a week. The counterpart of the remuneration, plus transportation and food allowance ranges from R\$500.00 (five

hundred) to R\$980.00 (nine hundred and eighty) reais per month. And the activities developed in the non-mandatory stage and identified in this research are those directly related to the professional activity of the accountant, which are analyzed below.

Initially, the categorization of activities is presented, which gather procedures from the different respondents, and which are pertinent to an activity carried out in the non-mandatory stage, and presents extracts.

## V. SETTINGS OF THE NON-MANDATORY INTERNSHIP ACTIVITIES

The information described by the research participants indicate that all participated in the internship selection process, in the form of interviews or accounting knowledge tests, carried out by the company in which they are taking the internship.

According to the techniques used in content analysis, first a symmetrical set of activities that students perform in non-mandatory internship activities was organized, and then the empirical category that summarizes the set of procedures performed was identified.

Finally, the indication of the set of subjects in the curriculum in which the internship activity finds correspondence was correlated.

Once the activities indicated as routine are surpassed, those that maintained coherence between what is done in the internship field and its correlation with disciplinary content are extracted from the set of responses. The texts are essentially unchanged, however, they are integrated to announce the message that was appropriated in the fluctuating readings of the responses

Empirical category - Recognition of accounting documents.

Recognition of Accounting Documents
Performed activities
<ul style="list-style-type: none"> <li>Identify the accounting document if it is proven that the product or service expressed therein is for the company's use (respecting the Entity Principle).</li> <li>Separate tax coupons (such as those issued in markets); accounting coupons are those that show the name and CNPJ of the company, and non-accounting (or extra-accounting) coupons, which do not have data.</li> <li>Organize the collection documents of the Internal Revenue Service (DARF) that are separated as accounting if the payment is registered or attached.</li> <li>Separate documents of another nature. For example, legal services, and it was necessary to be careful, as there were legal costs. Court costs are documents that express refundable amounts, that is, a right that the company started to have over its customer.</li> <li>It depends a lot on the activity, as according to the service performed, a simple receipt was considered an accounting document.</li> <li>After separating all the documents, I organize each one in its respective month (expenses were placed in the month of payment, the payment slips were placed in the month of its competence). Invoices are separated from expenses as they are appropriated in the tax system and expenses are appropriated in the accounting system.</li> </ul>
Correlated Disciplines
In the set of these activities, the subjects of Accounting I, II and III were indicated by the majority (7) of respondents, with more emphasis on the Accounting Practice Laboratory. However, there are descriptions that it is impossible to delimit which part of the course.

2018 Survey Data. Prepared by the authors.

The activities carried out by the students and identified in this research as an empirical category of “accounting documents recognition”, are characterized by similarities in the different fields of internship. The indication of the subjects whose contents were indicated as the basis for the realization remains pertinent to the activity carried out and to the contents provided for in the subjects' menus.

Based on the analysis of these data, it is pertinent to state that the instrumental learning of the fundamentals of Accounting Science, indicated by the students, and that in the Accounting Sciences course at UFSC, they are located in the Accounting disciplines I, II and III, corroborate the

tendency to do technician. However, the indication that it is unlikely to distinguish in which part of the course the learning of the content required for the activity was significant implies recognizing the movement of content integration with the movement of appropriation by the students of the pre-professional practice described. in the activities performed.

It is possible to recognize that the realization of the non-mandatory internship, in the dimensions of the theory-practice relationship, indicated by the description of “accounting document recognition activities” points to the validity of the internship activity as a contribution to the training process.

It is identified in the data and the description of the practices carried out that the internship also assumes an instrumental conception, since the activities carried out reflect the

mechanical execution of procedures and this implies recognizing that also in the entity that configures the internship field it is also the field of repetition of procedures.

#### Empirical Category Record and Archive of Documents.

Document Registration and Archiving
Performed activities
<ul style="list-style-type: none"><li>• <u>Accounting entries are made in the system, it is necessary to fill in the date field (issue or payment) of the document, the account that will be debited (through a code), the account that will be credited, the amount and history (information about the posted document).</u></li><li>• <u>The record in expense accounts is identified in the chart of accounts to note their code and transfer to the system and credited to their split account (bank/cash).</u></li><li>• <u>It is necessary to appropriate the expense if the date of issue and payment are in different months (the counterpart of the expense would be the supplier's account in liabilities - the account was exactly the supplier's corporate name), otherwise the expense was registered direct against the cashier on the day of payment.</u></li><li>• <u>There was a case where the note amount and payment amount were different, the note issued recorded an amount of R\$219.99 and the payment amount was R\$220.00. By instruction, I have appropriated the value of the note and when the payment is made it will be a credit to the bank/cash account of R\$220.00, for two debits, one in the supplier's account exactly in the amount of the note of R\$219.99 (respecting the recorded at the original amount) and the difference was posted against the cash account (R\$0.01). Any difference amount cannot be ignored and must always be included in the accounting records.</u></li><li>• <u>I always need to check if the documents that do not have the payments attached, they are necessary to make the appropriation.</u></li><li>• <u>The IPTU is not counted at the office if it is not in the name of the company or partners, even if it is in the company address</u></li><li>• <u>Another activity developed was the Banking Conciliation. I started by checking the "bank" account movement in the system to confirm whether the final balance (from last month's reconciliation) matched the initial balance of the current month's consolidated statement. To make the entry, it was necessary to search, value by value, among the debits and credits of the statement in the system, checking if there was any entry with a similar value already entered (supplier or forward customers); if there were, the entry of receipts (in the case of customers) or payments (in the case of a supplier) should be made; if there was no value, it was posted against cash as a cash supply (in the case of leaving the bank) or deposit (in the case of entering the bank)</u></li><li>• <u>Not all goods acquired can be placed in the company's assets (equity). In practice, an external hard drive was purchased, but to register as an asset, it must have an amount equal to or greater than BRL 326.00 and have a useful life of more than one year, as this external hard drive was not in accordance with these requirements, it was placed in an expense account with the name "PERMANENT GOODS OF SMALL VALUE".</u></li><li>• <u>At the company, I had contact with documents sent by several companies, from the most concerned ones that sent all bills and expenses on behalf of the company to those that had nothing in the company's name and sent few documents to be accounted for (consequently, in the end, this company paid much less tax than the other).</u></li><li>• <u>Documents representing fees from public agencies were accounted for, but it was not necessary to make an appropriation, it was only debit the expense and pay (credit to the cashier or bank) as these fees did not issue invoices, only the payment slip.</u></li><li>• <u>In the practical case of document identification, there was a Celesc account and a telephone account (GVT) in the name of the company partner and it was at the same address as the company, being able to prove that that service was being provided to the company, so it was accounted for, already in the case of mobile phone bills (TIM) it could not be accounted for, as it could not be proved that all dialed numbers specified in the account are for use by the company.</u></li><li>• <u>Any payment in the area of insurance, financing, investments or banking services requires the number of contracts to be accounted for.</u></li><li>• <u>In the reconciliation with bank statements, the financial operation that recorded an investment</u></li></ul>

(with income) occurred and a new account should be made and the amount invested in it should be made with it, at the end of the month, the income was recorded in financial income and deducting this amount of IRRF - definitive taxation that the bank already charges on the income, that is, obtaining a net financial income. After that, there was a redemption of the investment account, with IOF being charged normally recorded in the expense.

Correlated Disciplines

Accounting I, II, III, Accounting Practice Laboratory.

2018 Survey Data. Prepared by the authors.

The list of activities described in the category “record and file of documents” is procedural and is based on the subjects indicated by the students. In the descriptions of activities carried out, there are indications that the daily life of professional practice, in its dimension of doing, constitutes a way of learning about the daily life itself.

The activities carried out indicate the appropriation of different disciplinary contents which are combined in each of the activities described as carried out in the internship field. In comparison with the related activities and which are carried out by professionals already trained and working in the world of work, there does not seem to be major differences between those carried out by the intern and the professional.

This finding requires a question: to what extent do activities carried out with certain similarity and under contractual conditions and remunerated in different ways contribute to the precariousness of labor relations? In the non-compulsory internship, which is assumed as pre-professional preparation, should the remuneration base be relativized? Or other elements such as the 'opportunity' to access the internship field?

I understand that in the context of training, and the non-mandatory internship can be situated as a training course, it is necessary to consider the social reality of the subjects and their relationship

with the objective world, especially in the production of their existence. Therefore, understanding reality from the training course requires understanding the reality in the practices of production of life based on it. Thus, it is possible to take into account that many of the activities carried out as a non-mandatory internship must survive:

[...] deregulation of work, changes in labor legislation, subcontracting, different forms of contract and bonds that become increasingly precarious and unstable, outsourcing, temporary employment, informality, flexible working hours and wages, multifunctionality or polyvalence, despecialization, precariousness of work spaces and wages, fragile professional organization, organization in work cooperatives and other forms of disguised wages [...] (GUERRA, 2010, p. 719).

The Accounting Sciences student, having as curricular components of training the relationship between capital and production, needs to appropriate social relations through the profession in order to interact critically in the context in which they work and resulting from an emancipatory training.

Empirical Category Taxes and Obligations

Taxes and Obligations
Performed activities
<ul style="list-style-type: none"> <li>• A bill that had ISS withheld is registered in the tax program, after issuing the bill, the company that purchased it receives a bill of exchange until the 15th of the following month approximately to pay the ISS withheld (amount was very small, R\$1, 71).</li> <li>• The equipment rental service (in the case I worked it was a printer) does not issue an invoice, as the service is not charged ISS (there is no rate), but it is registered in the accounts.</li> <li>• Payments for tax documents are made using the tax writing system. I started with DARFS (Federal Revenue Collection Document) there was PIS - Social Integration Program (code 8109), COFINS - Contribution to Social Security Financing (code 2172) which was paid monthly (company option) and CSLL - contribution social (code 2372), IRPJ- Income tax on legal entity - presumed profit (code 2089) that were paid quarterly (company option) and I downloaded all these payments in the tax system, as the system already appropriated these obligations and everything was specified just write off the document with the amount or, if there was a delay, also record the expense (interest).</li> <li>• IRRF (Withholding Income Tax) issues may be charged if the value of the note multiplied by 1.5% resulted in an amount equal to or greater than R\$10.00, if this occurred, the tax (DARF) would be</li> </ul>

<p>charged in the note and there is a billet, as if it had withheld ISS, to pay it.</p> <ul style="list-style-type: none"> <li>• The GIF (Information Guide) is a tool where all revenue (output invoices) is declared to the government. This declaration is monthly and I made companies that were zeroed, that is, with nothing to declare, the fields to be filled in were CNAE - which should include the code of the activity that the company carries out the CFPS - which municipality of the company that used the service and the CST - which form of taxation (simple national, presumed profit, real, etc.); in addition, it was necessary to list the invoices showing the amount of ISS to be paid (objective of the declaration).</li> <li>• To post invoice entries in the system, I checked if there was IRRF (rate 1.5%), ISS withheld or CRF (tax charged if the invoice had a gross value of 5,000.00 or more, the rate is 4.65%). The ISS - in the case of the company that provided the service was 5%, it is the ISS that the company that provides the service pays (amount that is declared in the GIF), whereas the ISSST - is the company that receives the service that pays.</li> <li>• I had an experience with a new integrated management inspection system created by the Court of Auditors in Santa Catarina named E-SFINGE (TCE ONLINE).</li> <li>• Invoice appropriations were generally made in the fiscal book, but invoices that did not have withholding taxes could be appropriated in the ledger, whereas payments for them could be made in the ledger.</li> </ul>
Correlated Disciplines
Tax Accounting I and II and Accounting Practices Laboratory.

2018 Survey Data. Prepared by the authors.

The description of the activities identified here as “Taxes and obligations” are characterized by the identity of the subjects indicated by the students. The content of the activity carried out by the student in the non-mandatory internship becomes prescriptive based on the normative set of laws, decrees and norms that are in force and that require compliance.

Tax contents are critical, as they always require a detailed analysis of the company's activities and their impact on tax planning. Difficulties are also related to the constant changes in related aspects or even tax legislation that impact the organization of companies.

In addition to the frequent changes in tax legislation, there is also a hierarchy between federation entities that must be observed in the application of taxes and also in the link between fiscal, parafiscal and extra fiscal taxes.

In these contents, it is always opportune to discuss the tax burden and its encumbrance on company results. However, it is defensible to discuss these contents, especially in the identification and indices of encumbrance of taxes that consume the workers' income, generally penalizing the financially less favored.

Different studies with different methodologies ensure that

[...] the Brazilian tax system is heavy and distorted, it burdens the economy in different ways. For example, when you tax your payroll excessively, you discourage hiring new employees. This affects not only the potential for generating jobs, but also the possibilities for growth of companies, as well as the creation of new businesses (PAIVA, 2013, 25).

The onerous level of the tax burden impacts economic efficiency and productivity, reducing economic growth and thus reducing the services to be made available for social welfare. However, given the uncertainties and penalties in tax collection, they promote the impression and distrust of inefficiency by the public authorities, frequently altering society's socioeconomic indicators.

The exposed analytical inferences are part of the suggestions indicated by the students with reference to tax activities in which it is generally accepted that accounting is subject to tax precepts.

#### Empirical Category Personnel and Payroll

Personnel and Payroll
Performed activities
<ul style="list-style-type: none"> <li>• Register in the Payroll system (personnel department) payments related to employees and taxes, such as, for example, DARF which refers to the payroll income tax (IRRF, code 0561), social security guide (GPS or INSS-MONTHLY) and the Employment Compensation Fund (FGTS).</li> <li>• Lower payroll. Check with the system that settles the obligation and check the consistency of</li> </ul>

the amount with the counterpart in the cash.

Correlated Disciplines

Accounting III, Accounting Practices Laboratory, Tax Accounting I and II.

2018 Survey Data. Prepared by the authors.

When carrying out activities related to the payroll, it was described that such activity enabled a better understanding of personnel management procedures. In addition to information on wages and labor obligations and the impact of these values on the company's results, it is possible to understand that people management is a systemic responsibility of the organization. The work whose activities are decentralized aim to ensure the company's overall compliance and not just the strategy for carrying out the activity.

It appears from the trainees' indications that the employees of an organization are of fundamental importance beyond the specific activities, because in understanding the institutional mission, as part of the activity, they better contribute with knowledge and skills in the processes of boosting the entity's results and with this achieve benefits beyond salaries.

Regarding the correlation between the activities carried out in the non-mandatory internship and the subjects indicated by the students, there was a concern to verify, together with the respective syllabuses and teaching plans, the relevance of the indication made by the students. It appears that the indication made by the students directly characterizes the disciplines with a practical focus, therefore, relating the non-mandatory internship activity to the curricular contents of the indicated disciplines. It is noteworthy that the note made by the students is that the activity carried out is directly related to the

## VI. PERSPECTIVE OF TRAINING IN THE NON-MANDATORY INTERNSHIP

From the messages emitted by the students, we seek to substantively interact with the testimonies in carrying out the activities, this because they indicate correlations between the professional field and the articulation of training.

After dealing with the activities described as operational and that swell in the daily life of the internship field, the references that touch the instrumental activities are sought in order to better understand the work product in the internships outlined here and thus highlight recognition, measurement and disclosure as the centrality of training and work processes in the accounting field.

Of the 11 (eleven) respondents, 09 (nine) indicated that knowledge about the company's Chart of Accounts had to be understood in order to start work activities in the internship. The description

indicated subject, but that the theoretical content of the activity carried out in the internship is related to the subjects taken in previous phases.

It is understood that the identification between the activities of practical exercises in the scope of the discipline and the activity carried out in the internship has a linear and direct understanding that such content is the manifestation of practice, attributing to the removal of theoretical knowledge.

According to Kuenzer, when discussing skills in training, he indicates that in these situations it is necessary to think about the content of training so that training surpasses,

[...] that although knowledge is integrated with competences, they are not confused with them. Therefore, it is necessary to differentiate by articulating these that are constituted in the two moments that, dialectically, are related in the concept of praxis: theory and action. And, based on this differentiation, understand the specificity of school educational work so that the possibility of developing skills based on the school can be verified (KUENZER, 2002, p. 11).

Thus, training in Accounting Sciences and non-mandatory internship activities as a way of apprehending reality need to be confronted in the relationship between content and form, theory and practice, and thus constitute an appropriation and differentiation of mutually implicated processes.

allows us to infer that not only the classification of the account in the entity's equity structure needed to be understood, as well as the nature of the composition of the account's representative elements. From the students' answers, expressions emerge that indicate correlations between the instrumental purpose of the content and its relations of resignified knowledge:

"I never imagined that that list of account names with digits, function and purposes would contribute to my access to the internship"

This expression is representative and brings together the set of descriptions of knowledge

required as a “starting point” for the activities to be carried out in the internship fields. Understanding the accounts and their functionality in the entity's equity structure requires a systematized understanding beyond the instruments of the Chart of Accounts. The knowledge beyond the structuring of the Chart of Accounts lies in the objective understanding of the accounting fact as an object of transaction and equity change. It is from this

recognition that the accounting fact assumes centrality in the requirements of registration and takes care of the accounts to show the equity composition.

When indicating the knowledge required to carry out the non-mandatory internship activity in the context of accounting work, the students also answered where they located these disciplinary contents.

#### Curriculum Subjects

Accounting I	09 nominations
Accounting II	06 nominations
Analysis of Financial Statements	05nominations
Accounting Theory	01 indication

2018 Survey Data. Prepared by the authors.

Based on the disciplines of the undergraduate course in Accounting at UFSC and their respective disciplinary contents, the Chart of Accounts as a teaching content is centrally located in the Accounting I discipline and tangentially in Accounting II.

The indications that such content was worked on in the discipline of Analysis of Financial Statements indicates the teacher's discretionary power in articulating content. This same perspective must remain present in Accounting Theory. However, the indication of the 09 (nine) respondents is that the contents of the accounts and the Chart of Accounts itself should be the object of greater detail and deepening to understand its functionality in the disclosure of equity components.

Another indication regarding the Chart of Accounts is that its approach as content ends up being summarized in the structure and classification of the Balance Sheet and other Financial Statements, but without discussing "how the content of an account relates to concepts of control and budgets" and that can modify the equity structure. The way one “learns is of a ready-made structure”, but not how the “nature of its record and balance” is constituted in accordance with Accounting Theory.

Apparently, the indication of students is relevant when analyzed in the way the Chart of Accounts is inserted as learning content. It is usually informative content that carries the technical name of the equity component and is structured in line with the structure of the Financial Statements. Often the constituent elements of the accounting record, date, history, debit amounts, credit amounts, balance and equity nature are not addressed to integrate comprehensive concepts of equity structure. However, it is a criticism that highlights the partiality of concepts and restricts knowledge to the nature of disciplinary content.

Another content with greater evidence described by 7 (seven) of the respondents indicates Accounts Receivable and Accounts Payable as the content they most use in non-mandatory internship activities. With reference to the treatment of the activity performed, they say that:

"an analysis of the customer as a whole is carried out and not just in reference to the expiration date"

"there are facts of the 'compensation' type. Once you pay in advance and then pay in arrears. One thing cancels out the other"

“What I learned is just recording it as an occurrence. But there is more than the fact: the customer's relationship with the company”.

"my biggest difficulty was to understand the risk analysis that must be done for the release of credit"

The students indicated the Accounting disciplines I, II and III as the disciplines that contain the content of facts that involve the registration of operations in the term condition and, therefore, the use of said accounts.

This statement is consistent with the list of disciplines and their instrumentation contents for recording accounting facts, provided for in the curriculum.

From the 3rd phase of the course onwards, the set of disciplines in areas with specialized content begins, such as higher accounting, analysis of financial statements, which, due to a disciplinary premise, tend to overcome the registration in accounts with the predominance of the method of items folded, instrumentalizing conceptual and no longer procedural analyses.

What can be inferred from the students' speeches is the way in which the curricular contents are taught, with the predominance of mechanics and not in the relationship of the conceptual hierarchy of accounting theory. The mechanics indicated here are that, given the accounting fact, certain accounts, representative of the equity, are used for registration and closing in terms of debit amounts equal to credit amounts.

What we can understand is a criticism that emerges from how the contents are partial and often overlapping in the disciplines. The question indicated here seems to reflect the lack of structure of pedagogical analysis between horizontal and vertical contents that are integrated, but dissociated in conceptual terms.

Risk analysis, as a central content for accounting facts involving forward transactions, is not considered as content in the disciplines that define the fundamentals of Accounting, that is, Accounting I, II and III. In this perspective, what prevails are contents that reflect the double-entry method and not the analysis contents before and after the fact.

Another activity described repeatedly is the allocation of income for the year. This activity content was in 4 (four) of the respondents and they were unanimous in saying that:

"I had to do an analysis of the company's situation and they gave me the financial statements to present an opinion. Then I got a fright... I remembered the subjects and found that... in the Higher Accounting subject I see that it doesn't advance, they look a lot like what I studied in the Analysis of Financial Statements... and then I had difficulties to analyze the situation of the company...".

"My biggest difficulty here at the office is with companies that have headquarters and branches... In the discipline, we study cases of large corporations, with large resources and a large structure, but we never study small and medium-sized companies that have these divisions... I found it difficult to understand this lack of structure in the companies and even so have a head office and a branch".

What can be inferred from these reports that combine the "activity carried out in the non-mandatory internship" and the contents of the disciplines of the undergraduate course, is what can be called classroom statics, as opposed to the dynamics of the activity carried out in the professional field.

In the report on the analysis of the company's situation, which combines content from two disciplines, an apparent criticism of content dysfunction can be seen, however, when articulating what was done in the internship activity with the content of the disciplines, the relevance of contents that are equally taught in the same methodology: lecture, use of defined methods and equations and legal publications.

The issue under analysis is not the overlapping of contents in the disciplines, even if they may have equivalence and relevance of fundamentals, but they are assumed as an overlap by the methodological approach of the contents, that is, the way of teaching, by exposure, does not reach perspectives of advance of knowledge and in this an opposition between content and method is evident.

In relation to the case of the head office and branch, it is certain that content clippings are made, which are typical of the disciplinary model. These cuts are the choices made by the professors, between teaching the content with a certain approach (large capitals) or focusing on other aspects (deepening issues related to corporate reorganization). Also in these responses from the students, it is possible to identify the movement between the passivity of the classroom and the necessary search for autonomy in carrying out the pre-professional activity carried out in the internship field.

In the set of descriptions of internship activities, different expectations can be identified in carrying out this activity as a complement to professional training.

It is noticeable that the realization of professional activities being carried out by students in the condition of non-mandatory internships promotes a dialogue with the demands of the profession while showing relevance in the correlation with curricular content of training.

In addition to the network of relationships that expands, there are new sharing of information and knowledge that enable different interactions and perceptions of the shared universe.

This configuration of the unfinished and the sharing allows the intern to perceive, from the correlation of the curricular contents, its possible manifestation in the internship field that

nothing is ready and that knowledge is not finished. The learner is an active agent of his own knowledge. He builds meanings and defines meanings according to the representation he has of reality, based on his experiences and experiences (AMARAL, 2009, p. 08).

The plurality of activities resulting from the undergraduate course that it performs and the

exchange in the internship field enables interactions and resignifications of the knowledge accessed and used. The new ways of dealing with academic knowledge, in carrying out daily professional activities, allow one to be a subject of learning and capable of interventions. Thus, the internship can mean learning about the same content, but experienced in different utterances, favoring the development of skills and relationships with the professional universe.

From this perspective of the non-mandatory internship as a professional training path inserted in the training activities of higher education, it can contribute to the

[...] critical construction of the interpretation of the world. This construction must be democratized, that is, all individuals must be given opportunities to access knowledge and information, so that their opinions and demands can represent their free and conscious will. And that have the same degree of importance and relevance, even as subjects of different realities, experiences and lives [...] (OLIVEIRA JUNIOR, 2014, p. 197).

It is understood that from the curricular organization of the non-mandatory internship as a complementary activity, with monitoring and

## VII. CONCLUSION

From the research carried out which aimed to identify the activities carried out in the non-mandatory internship with the curricular contents of the undergraduate course in Accounting, it is possible to see the feasibility of this curricular component for the training course of the course as well as for its insertion in the daily life of the profession. The feasibility as a training path requires, however, the articulation between curricular content and professional practices to be appropriated and experienced in the internship field. The articulation between contents and practices indicates the possibility of overcoming the dichotomy between theory and practice so that it is possible to understand that the nature of doing is directly confronted with the way of thinking about this doing. The appropriation of the contents of the professional activity in the dimensions of the contents and forms of curricular knowledge tends to expand not only training, but also the social relationship of training contents with social intervention.

Based on this articulation, it is defensible that the contents transmitted in the curricular training can be integrated into the practices of the

supervision and analysis in its legal and normative aspects, it can be understood as a training path, which, when inserted in the Pedagogical Project of the Course, finds conditions of learning continuity in the theory and practice relation of the contents of professional training.

From this perspective, the non-mandatory internship can be understood as a way of inserting the student into the professional field through the internship field, making both subjects and object of training for subsequent interventions in the context of institutional training, the professional field and social transformation.

From this perspective, it is inferred that the non-mandatory internship can constitute a way of overcoming the concept of division between theory-practice of the training path, generally understood as theory, the serial and disciplinary contents in the academic sphere and practice as the one that takes place only in the professional field.

For Pimenta, 2006, p. 75, "the internship must be a moment of synthesis of contents, teaching materials, learning theories and personal experiences, as well as being a process of reflection-action-reflection". In this way, the non-compulsory internship activity as a training path can be a space for the student to better understand the social reality, the training demands and thus better qualify their participation in the training processes.

internship fields in order to validate and legitimize the experiences accumulated in the profession. However, the curricular contents or labor practices are not neutral, so that citizen and professional training can only take place with the socio-educational dimension in the course of the non-mandatory internship.

The non-mandatory internship activity is based on the perspective of work as a praxis in which the theory-practice dimension is unveiled and constituted in the processes of appropriation and transformation of reality.

From this perspective, the work apprehended in its use value is characterized as formative; enabling the satisfaction of physical, material, subjective and biopsychosocial needs through a social process articulated by political, cultural, economic and ideological aspects.

The work thus apprehended enables the construction of the social being and its socio-historical relationships, so that the student's insertion in the world of work through the non-mandatory internship activity can be constituted in cultural experiences that result in emancipatory

actions within the scope of citizenship and professional practice.

The non-mandatory internship activity, when included in the curricular proposal, indicates a training intention - that of expanding the relationship with knowledge and recognition of training processes linked to interdisciplinarity. In this way, the non-mandatory internship constituted as a cultural artifact can be redefined by the

[...] intentional, planned transformation, resulting in a product that previously only existed in the human mind and which is externalized through work and thus becomes part of the world, acquires a life of its own, becoming independent of its creator and from the moment of its creation. The word creator is very well used here, as it is purely a creation activity, which requires hundreds of cognitive abilities only possible to members of a single species among the hundreds of thousands that inhabit or inhabit our planet. Through work, creative activity to transform the world, as we were able to transform it. (HECKLER-OLIVIER; SORATTO, 1999, p. 111).

However, for the non-mandatory internship to promote the educational act in all its dimensions, the curriculum must be considered as a praxis, favoring the student's instrumentalization of their insertion in the world of work, thus contributing to the emancipatory training processes that carry the expectation of building professional practice.

Different from the demands of professionalization and knowledge of professional practice, the non-mandatory internship is recognized as a space for formative experiences that scale the social being by its intentional intervention in social and historically constituted institutions.

What was intended in this research was to highlight aspects of the Law regarding the non-mandatory internship activity in the places where it occurs. It does not seem to distinguish only the mandatory from the non-mandatory stage; but rather, the option of non-mandatory is outlined as an alternative for inclusion in typical activities of regulated professions, as well as new activities arising mainly from the area of services.

The requirements and highlights of the articles of Law No. 11,788/08 protect the employer from any assertion in the request for an employment relationship, not scaling in the same proportion the monetary value of the scholarship and the consequences arising from the possibility of deregulation of professions and precariousness of knowledge in the area.

Under no circumstances do such questions indicate the denial of the non-mandatory internship as not constitutive of experiences in professional practice. On the contrary, what is sought is the analysis of the articulation between the legal text and effective non-mandatory internship practices, avoiding the announced chronicle of the compulsory alienation of all who experience the students' expectations regarding an opportunity to enter the world of work and its consequences.

From this perspective, the non-mandatory internship is an interlocutor between the educational institution and the internship fields and the effective work spaces and offering discussions as an alternative to think and rethink the activities and propositions arising from technological advances, from the organizational environment and changes in society, in the organization and production of work.

The non-mandatory internship conceived and organized as part of the professional qualification in its pedagogical dimension in academic and professional training; it cannot result in cheapening and scrapping of the activity and working conditions. If this occurs, it will even make the expansion and thinking of the area of professional practice unfeasible.

Being attentive and informed about the conditions and offers of non-mandatory internships is a constant challenge for educational institutions, granting agents and different organizations that seek a form of social participation in non-mandatory internships.

By reiterating the appropriation of socially produced knowledge, it is highlighted that it is in the appropriation of the theory and practice unit that the praxis that makes it possible to transform reality is carried out. Therefore, this principle of unity makes it possible to articulate theoretical activity with knowledge of reality in its inseparable purpose of transformation. Therefore, the statement is corroborated:

Theories thus constitute a place from which everyday practice is looked at. However, there are also several possible theoretical places from which to look at everyday practice. Teaching theories, development theories, learning theories, language theories, knowledge theories make up a vast array of diverse points of view (SMOLKA and LAPLANE, 1995, p. 2-3).

Praxis as a principle of understanding pedagogical practice, as well as the curriculum and the non-mandatory internship as multiple spaces for the construction of training paths, allows the identification of the plurality of subjects,

constituting alternatives for the subjects of the educational process to recognize themselves as a product of transformation of the reality apprehended in and by social practice.

Therefore, the non-mandatory internship can be understood as an instrument of insertion in

the world of institutions and social organizations, as an opportunity for new learning in the professional area, aiming at appropriating the work in its use value, which characterizes its formative character.

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