
COMPETENCY-BASED CURRICULUM AND THE NEW NATIONAL CURRICULUM GUIDELINES (DCNS) FOR ACCOUNTING PROGRAMS: BETWEEN SCORCHED EARTH AND IMPROVISED ADD-ONS

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1 INTRODUCTION

We begin this editorial by revisiting the central question that motivated us to write our previous editorial published in *Revista Mineira de Contabilidade* (Ferreira & Meurer, 2024). It is a fundamental question that continues to concern us and that, frankly, we believe should concern everyone dealing with changes in the curricula of Brazilian Accounting programs: should we promote a consistent reorientation of the foundations of teaching and learning in accounting education, or should we resort to cosmetic, improvised, and precarious adjustments merely to “comply” with the requirements of the new National Curriculum Guidelines (DCNs, in Portuguese)?

Well, this question becomes unavoidable with the entry into force of Resolution CNE/CES No. 01/2024 (the new DCNs) for Accounting programs. In essence, these guidelines promote the adoption of competency-based education as the foundation for training future accounting professionals. Such a change implies – and requires – that programs reconfigure how they conceive and operationalize teaching and learning to educate accountants. In this sense, therefore, the question raised in the previous paragraph already finds the answer it requires.

However, even if the necessary answer is already known, it gives rise to other, more operational questions: how should this be done? How can this reorientation be promoted? How can we move away from a content-centered perspective – traditionally (or almost always) adopted – and shift toward one centered on competencies? How should we think about, plan, and build our programs' curricula within this “new” perspective to be adopted? How should the new curriculum be implemented? What should our teaching practice look like afterward? Do we need to set aside everything we have practiced so far – that is, everything we already do and know? In short, the questions that have emerged

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(and that we have been hearing), especially since the entry into force of the new DCNs, are many.

The fact is that the transition from a traditional teaching model, centered on content transmission, to a competency-based approach is not guaranteed to be effective simply because regulations state that this is how it should be. It will depend fundamentally on how each institution, and each program responds to the challenge of providing appropriate answers to the fundamental question posed at the beginning of this editorial. And there is no ready-made formula for this response. This issue involves multiple contextual ramifications: the emphasis to be placed on the competencies required for the graduate profile; curriculum design and sequencing; teaching methods and practices; assessment systems; the necessary infrastructure; the profile, qualifications, engagement, and commitment of the faculty to the process; and, fundamentally, the professional development plan for teachers. In short, the elements involved in this process are multiple. From our perspective, the most important ramifications are related to people and to the conduct of the process, especially in terms of engagement and commitment.

Thus, it would be naïve to assume that the publication of new curriculum guidelines will, by itself, produce transformations in the education of Brazilian accountants. There are two possibilities: (1) they may represent a watershed in accounting education; or (2) they may become just another regulation that is “complied with” only on paper. What will determine this outcome are the concrete choices that each program (and the group of people responsible for it) will make. In this sense, we are facing a crossroads: within our programs, we may promote a genuine reconfiguration of educational practices, or we may opt for the easier path of cosmetic compliance (Ferreira & Meurer, 2024), maintaining traditional structures and methodologies under a veneer of modernity.

How, then, can we avoid curricular reform resulting in ineffective bureaucratic compliance? This editorial seeks to explore this question by discussing three practical dimensions: first, what truly constitutes a curriculum and why treating it as a dead document is the first step toward failure; second, why the temptation of “scorched earth” (disregarding everything that has already been done and practiced) can be just as harmful as accommodation; third, how to identify and avoid the “normative add-on” that changes words without transforming realities. While our previous editorial (Ferreira & Meurer, 2024) focused on the conceptual and pedagogical foundations of competency-based education, here we turn to the operational and strategic dilemmas that programs will face. The aim is to offer inputs that may make the difference between cosmetic change and substantive transformation. Obviously, we are not presenting a “recipe for success,” but rather aspects that need to be observed in order, perhaps, to achieve it.

2 CURRICULUM: I’VE NEVER SEEN IT OR READ IT, BUT I ALWAYS HEAR ABOUT IT

To begin with, it is important to make clear that the curriculum is a “living” document (and should be interpreted and practiced as such), going far beyond a mere list of contents to be covered in a program. More than that, it must be

operationalizable and serve as a permanent reference for consultation and interpretation by everyone involved in the educational process: program coordinators, faculty members of the Structuring Teaching Nuclei (NDEs, in Portuguese), other instructors, and, equally important, the students themselves. A curriculum that is not known, consulted, and appropriated by its protagonists becomes a “dead letter,” serving only a bureaucratic function in institutional files.

The curriculum is part of what is known as the Program Pedagogical Project (PPC, in Portuguese). According to Sacristán (2000), it is not an abstract concept, but rather a cultural construction that materializes through diverse practices and perspectives intertwined across its processes of planning, implementation/development, evaluation, and revision. It reveals educational practices, the selection of knowledge, and the skills, competencies, and values prioritized by a given group for the education of students at a particular historical moment (Gesser & Ranghetti, 2011). It is within the curriculum, according to Bernstein (1971), that what counts as valid knowledge and teaching in each time and space is defined, elements that are not neutral, but socially and politically situated.

As Bernstein (1996) explains, educational knowledge emerges from processes that are inevitably shaped by power relations and ideology. Understanding that the curriculum has a multidimensional, conflictual, and ideologically marked nature is essential to recognize that its design is neither a merely technical nor a neutral act. Rather, it is a political and pedagogical choice that defines whom we aim to educate, for which professional and social contexts, and under which relations of power and control students and their education will be situated.

In practice, structuring a curriculum requires the articulation of multiple elements. The fundamental elements that constitute curricular architecture are: the graduate profile; educational objectives; content and competencies to be developed, as well as how they are organized and offered (sequencing); teaching methodologies and practices; assessment processes; workload; and temporal organization. For Bernstein (1996), the way these elements are selected, organized, sequenced, and related to one another is not arbitrary, but rather reflects principles of classification and framing that reveal structures of power and control over what may be transmitted, how it may be transmitted, and who has the legitimacy to transmit it. Therefore, understanding the structuring elements of the curriculum requires recognizing that each of them carries epistemological, pedagogical, and political choices that, when articulated, constitute a particular conception of education and of the professional one intends to train.

On the other hand, a curriculum should not be treated as a rigid prescription to be mechanically executed, but rather as an educational proposal that is realized in practice and that must necessarily be tested, interpreted, and refined by teachers, even serving as an instrument that enables faculty professional development (Stenhouse, 1984). From this perspective, treating the curriculum as a dead document means wasting its formative and transformative potential, reducing it to a bureaucratic artifact that neither engages with classroom realities nor with the concrete challenges of professional education. When this happens,

the curriculum ceases to be a living reference for pedagogical action and becomes merely an artifact for regulatory compliance.

Stenhouse (1984) also explains that the quality of education is not improved through imposed prescriptions, but rather through strengthening teachers' professional capacity to investigate and develop their own practice. This implies that the curriculum must be appropriated, discussed, and recontextualized (Bernstein, 1996) by faculty within their specific contexts of practice – and not simply imposed by a small group and “applied” by all. In Accounting programs, this appropriation becomes a critical element considering the transition to competency-based education, which requires from faculty not only technical accounting knowledge, but also an understanding of how competencies develop, how they are articulated throughout the program, and how they can be assessed. Without faculty members truly knowing, understanding, and appropriating the curriculum as a tool for work and reflection, any curricular reform – no matter how well designed on paper – remains a dead letter.

For Apple (2006), the curriculum is part of a selective tradition, resulting from deliberate choices about which knowledge is considered legitimate to be taught. Curricular choices, far from being merely technical or pedagogical, are political, involving disputes over “whose knowledge should be taught” and “whom this knowledge should serve” (Apple, 2006, p. 103). In the context of curricular reform in Accounting programs, it is important to recognize and understand that the new DCNs are not merely a technical update of competencies and content, but rather express a particular vision of the accounting professional to be educated, of the market demands to be addressed, and of the interests – regulatory/professional, corporate, economic, and social – that will be privileged or marginalized in this education.

The process of recontextualization that transforms the general guidelines of the DCNs into specific curricula is therefore not merely technical. It involves power relations that determine what will be valued, how it will be sequenced, and to whom it will be directed. If programs simply attempt to transplant into their pedagogical projects a list of generic competencies, without critically questioning which accounting knowledge is truly fundamental, how it connects with the ethical, social, and political dimensions of the profession, and in what ways it can contribute to forming professionals who are critical and not merely technically competent, we will be uncritically reproducing existing power relations and, at times, failing to meet local demands. For this reason, curriculum design must be a collective, deliberative, and critically informed process, involving program coordinators, NDEs, faculty, students, and professional “players” (representatives of diverse segments of the professional market) in discussions about the kind of accountant we seek to educate and the kind of society and accounting profession to which we are contributing.

Therefore, making the curriculum a living document requires understanding it simultaneously as an instrument for faculty professional development (Stenhouse, 1984), as an expression of power and control relations over what counts as valid knowledge (Bernstein, 1996), and as the result of political choices about the kind of education we want to offer and whom it should serve (Apple, 2006). This means that curricular reform arising from the new DCNs cannot be limited to producing a

technically well-crafted document. It requires creating institutional conditions so that the curriculum is continually appropriated, discussed, tested, and refined by all its protagonists. Especially by faculty, who bear the responsibility of enacting it in everyday pedagogical practice. Without this critical and collective appropriation, we risk turning curricular change into a mere bureaucratic exercise, perpetuating the same practices under new guises. Recognizing this first critical dimension (the living nature of the curriculum), we must now confront a second common trap in reform processes: the temptation to discard everything we have already built in the name of supposed radical innovation.

3 BEWARE OF THE “SCORCHED EARTH” APPROACH

The move toward competency-based education does not arise by chance. It emerges from processes in which discourses produced in different fields – professional, academic, economic – are appropriated, transformed, and relocated within the educational field. Understanding this process of recontextualization is essential to avoiding two equally dangerous traps: the rejection of any change and the disregard for existing experiences and knowledge. Both stances weaken the educational process – either by breaking with the historical and pedagogical coherence of the program and failing to build on what has proven effective in the local context, or by maintaining models that no longer fully respond to contemporary demands.

The shift toward a competency-based curriculum should not be interpreted or confused with a rupture from existing practices, knowledge, and processes. What we refer to here as “scorched earth” corresponds to a stance that disqualifies and discards what has previously been done, as if pedagogical practices, knowledge, and existing processes were intrinsically inadequate or devoid of value simply because they do not align with new regulatory frameworks. A “scorched earth” logic that ignores accumulated experience, developed faculty expertise, and practices that have demonstrated effectiveness over time can be just as harmful as the outright rejection of change.

In this sense, the transition toward a competency-based teaching approach does not represent (nor should it represent) a necessarily radical rupture or a dichotomy in relation to the previous approach. As Apple (2013) and Stenhouse (1984) argue, sustainable processes of educational transformation are not built upon a “scorched earth” discourse. We understand and argue that the various successful experiences already consolidated within content-based teaching should, likely, continue to coexist, moving side by side with others that will be incorporated. They should serve as the foundation for outlining the “necessary new”, that is, new experiences based on competency-based education that recognize and value what we already know how to do well, while at the same time challenging us to go further. We therefore argue that established experiences should serve as the starting point for curriculum reconfiguration. Changes in pedagogical practices cannot ignore already established institutional and professional cultures, at the risk of becoming abstract and unfeasible proposals (Bernstein, 2003).

At this point in our reflections, we believe it is important to emphasize that content and knowledge are not dispensable within a competency-based perspective. Perrenoud (1999) stresses that there is no competence without a knowledge component, but that a competence cannot be reduced to this component alone. The effective development of a competence requires an appropriate balance between, on the one hand, the specific and separate development of its individual components and, on the other, the articulation of these same components in practical contexts of real application. This perspective protects us from falling into the trap of discarding all the work we have developed in our programs to build solid foundations of accounting knowledge. What changes is not the importance of knowledge, but the way in which, by adopting a competency-based approach, we organize, mobilize, and assess it in professional education.

The new DCNs thus propose that the focus, previously centered on the content deemed necessary for education, now be directed primarily toward the profile of the professional to be educated and the competencies required for that profile. We believe that the question programs should ask (if they are not already doing so) is something along the following lines: considering our contexts and characteristics, what professional profile are we going to (or can we) offer to society within our sphere of practice? We believe that everything should begin with this question. The graduate profile will determine the path to be followed in reorganizing the education offered by programs. And here lies an opportunity: instead of simply discarding what we do, we can critically interrogate our current practices (what have we been doing works? For whom does it work? What needs to be preserved, adapted, and transformed?) and, based on the answers, build a curriculum that engages with the new requirements without denying the accumulated history and experience.

One of the main challenges for developing competencies in accounting education, from our perspective, will be to realize them in educational practice, ensuring that they go beyond curricular formality and become integrated into students' learning experiences, without requiring the abandonment of the entire pedagogical heritage we have built. Sustainable educational transformations are those that manage to articulate the new with the existing, respecting local cultures and the knowledge educators have developed through their everyday practices. The transition to a competency-based curriculum will therefore require programs to rethink not only what they teach, but especially how they teach it, and here a point of caution is warranted: rethinking does not mean starting from scratch.

This redesign will not occur spontaneously, nor through mere superficial adjustments, but it will also not be successful if we ignore the experiences, knowledge, and competencies that faculty and programs have already developed. The most promising path lies in the ability to engage in dialogue with the past while building the future. However, as we warned earlier, the risk of observing ineffective adjustments with no significant impact on the actual development of teaching is considerable. If, on the one hand, the "scorched earth" approach disregards everything that has already been done and practiced, on the other hand, the normative "add-on" changes words in curricular documents without transforming classroom realities. It is just as concerning as the "scorched earth" approach.

4 THE “NORMATIVE ADD-ON”

In the previous sections, we warned of the risks of treating the curriculum as a dead document and of falling into the “scorched earth” trap. We now turn to a third, equally dangerous path: the “normative add-on.” We use this metaphor drawn from civil construction because it aptly illustrates what often happens: improvised additions made with little planning or care. In curricular reform processes, sometimes carried out hastily to formally meet an external requirement, these “add-ons” fail to engage organically with the existing pedagogical structure and, above all, do not transform the nature of the education being offered.

There is a historically consolidated tendency in Brazilian education to make cosmetic adjustments (Ferreira & Meurer, 2024), what, in Portuguese, could be called “*gambiaras curriculares*” (something as “curricular kludges”), to meet formal obligations imposed by new regulations. In the context of the new DCNs, the “add-on” materializes when changes are restricted to the documentary level – renaming courses, randomly inserting content into syllabi, adding the word or a field for “competencies” in various parts of the pedagogical project and course syllabi – without, in fact, any reconfiguration of pedagogical practices, assessment processes, and, fundamentally, the program’s formative culture. As a popular saying goes: old wine in a new bottle.

The problem with the “normative add-on” is that it promotes a superficial and bureaucratic recontextualization of the official pedagogical discourse, draining it of its transformative potential. When programs simply transplant into their documents the competencies listed in the DCNs, without subjecting them to a critical and contextualized process of collective appropriation by faculty, without discussing how these competencies connect to the graduate profile we aim to develop in our specific context, and without effectively redesigning the teaching and assessment practices that would enable their development, we are engaging in an empty recontextualization. In this process, the official pedagogical discourse is formally reproduced on paper but does not materialize in transformations of the educational process. The result is that we continue doing what we have always done: transmitting content in a fragmented way, assessing through memorization, and maintaining teacher-centered practices, only now with a new discursive veneer that simulates compliance with the DCNs.

Avoiding the “normative add-on” requires looking beyond normative and curricular documents and asking whether the curricular changes we are implementing in our programs modify the dynamics of teaching and learning in a way that is coherent and consistent with the new perspective. Do they change the relationships between teachers and students in the construction of knowledge? Do they transform the criteria by which we validate learning? If the answers are negative, even with a curriculum document formally aligned with the DCNs, we will merely be perpetuating the “normative add-on”.

We believe that curricular transformation in our programs requires confronting these issues, recognizing (and reiterating) that the shift to a competency-based curriculum is not merely a technical matter of reorganizing content, but a political choice about the kind of accounting professional we want

to educate and the kind of society and profession for which this student is being prepared. Avoiding the “normative add-on” therefore requires an institutional commitment to plural visions grounded in participatory, reflective, and ongoing processes of curriculum development. This means that curricular reform does not end with the drafting of a new document, no matter how technically sound it may be; in truth, it begins with that process and is consolidated in everyday teaching practices.

5 FINAL CONSIDERATIONS (AND REFLECTIONS)

Throughout this editorial, we explored three practical dimensions that we consider fundamental to ensure that curricular reform arising from the new DCNs does not become an episode of bureaucratic and ineffective compliance. These three dimensions are not isolated warnings, but interconnected elements of the same challenge: promoting substantive transformation rather than merely cosmetic change in accounting education. We understand that treating the curriculum as a dead document condemns it to irrelevance, reducing it to a mere bureaucratic artifact. Likewise, disregarding the experiences and knowledge that faculty and programs have accumulated over time means wasting a pedagogical heritage that can serve as a foundation for the “new” we need to build. Finally, making changes only at the documentary level, without confronting (and planning for) the necessary transformations in concrete teaching practices, assessment, and pedagogical relationships, merely perpetuates the old under a new discursive guise. These three traps, although different in their manifestations, converge on the same outcome: the maintenance of the status quo under the appearance of change.

What connects these three dimensions and offers a possible path to avoiding them is the recognition that curricular reform is, fundamentally, a collective, critical, and ongoing process that involves people, power relations, and political choices about the kind of education we want to offer. It is not a technical task of reorganizing documents that can be delegated to small groups or resolved in occasional working meetings. It requires collective appropriation by faculty, student participation, dialogue with professional contexts, and critical reflection on our practices. It also requires recognizing the power relations that structure our curricula and being clear about whom our education is meant to serve – whether only the immediate demands of the market or a broader project of educating critical, ethical, and socially responsible professionals. Between the “scorched earth” approach that destroys everything and the “normative add-on” that changes nothing essential, the promising path lies in building processes that critically engage with what we already do, value accumulated knowledge and experience, and yet have the courage to question and transform what needs to be changed.

The success of a competency-based curriculum is not measured by the speed with which the formal document meets the demands of the new regulation – the DCNs. But rather by the curriculum’s actual capacity to foster meaningful and continuous learning experiences. Embracing competency-based education in Accounting programs requires courage: the courage to change our dogmas, the courage to engage in dialogue with our peers, the courage to disagree, the

courage to step out of our comfort zones, and the courage to keep changing. If the teaching and learning process is living and dynamic, it seems obvious to us that the curriculum must be so as well.

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