Continuing Professional Education in the Light of IES 7: An Analysis of Courses Linked by the Federal Accounting Council in the South Region of Brazil

Educação Profissional Continuada à Luz do IES 7: Uma Análise dos Cursos Vinculados pelo Conselho Federal de Contabilidade na Região Sul do Brasil

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RESUMO

Este estudo teve por objetivo verificar se os cursos ofertados pelo CRC's da Região Sul do Brasil atendem a necessidade de Educação Continuada com foco na IES 7, conforme estabelece a norma NBC PG 12 (R3). Para tanto, foi realizada uma pesquisa documental de abordagem qualitativa. Os dados referentes aos cursos oferecidos pelo Programa de Educação Profissional Continuada (PEPC) foram extraídos do banco de dados do site do Conselho Federal de Contabilidade (CFC), tratados conforme a maior frequência. Dessa forma, obteve-se como amostra para os 3 estados um total de 1.194 cursos. Os principais resultados revelam que a grande maioria dos cursos oferecidos pelo PEPC na região sul pontuam para a área de auditoria, que metade dos cursos abordam questões tributárias, e que o estado que oferece maior quantidade de cursos para o cumprimento da norma é o Rio Grande do Sul. Conclui-se que os dados revelam que nos três estados os cursos oferecidos pelo PEPC atendem às exigências da norma.

Palavras-chaves: Educação Continuada; Profissional de Contábeis; *International Education Standard* (IES) 7; Conselho Federal de Contabilidade.

ABSTRACT

This study aimed to verify whether the courses offered by the CRC's in the Southern Region of Brazil meet the need for Continuing Education with a focus on IES 7, as established by the NBC PG 12 (R3) standard. To this end, documentary research with a qualitative approach was carried out. Data relating to courses offered by the Continuing Professional Education Program (PEPC) were extracted from the database on the Federal Accounting Council (CFC) website, treated according to the highest frequency. In this way, a total of 1,194 courses were obtained as a sample for the 3 states. The main results reveal that the vast majority of courses offered by PEPC in the southern region score in the area of auditing, that half of the courses address tax issues, and that the state that offers the largest number of courses to comply with the standard is Rio Grande in the South. In conclusion, the data reveals that in the three states the courses offered by PEPC can meet the requirements of the standard.

Keywords: Continuing Education; Accounting Professional; International Education Standard (IES) 7; Federal Accounting Council.

1. INTRODUCTION

The accountant is the professional who translates the transformations of the accounting profession in the light of the standards and principles of accounting. For this, this professional needs to be prepared to follow the changes, discuss them and reflect on them (REBOUÇAS *et al*., 2021). Over the years, the profile of the accounting professional has

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it has undergone transformations of a technical nature and professional ethics, and these professionals are expected to act objectively and incisively, resulting from the search for qualification (VILELA; SOUZA; COSTA; MARIANO, 2012; FABER; LIGHT; QUEIROZ; MUNHOZ; LIMA,
2014; JOOSTE, 2017). Thus, the continuing education of the accounting professional is indispensable in the face of the need for updating as a result of the constant changes promoted in the area and international standards (MORAIS; MARTINS; ALBERTON, 2017).

In the accounting area, the requirement of professional education was implemented by the *International Federation of Accounting* (IFAC) with the support of the *International Accounting Education Standards Boards* (IAESB) through the *International Education Standard (IES) 7): Continuing Professional Development* (CPD) (REBOUÇAS *et al*., 2021). IES 7 is an international standard applicable to all accounting professionals whose regulatory bodies are members of IFAC, as is the case in Brazil (MUZEL, 2018). HEI 7 has as its principle, continuing professional education and the commitment on the part of the professional to continuous learning *(lifelong learning*), corresponding to lifelong learning, and has as its main focus professional behavior and posture (MUZEL, 2018).

The current Brazilian Accounting Standard (NBC) for Continuing Professional Education (EPC) is NBC PG 12 (R3), which establishes that the obligation does not extend to all accounting professionals (REBOUÇAS *et al*., 2021). According to the authors, in addition to covering auditors, such as the initial proposal instituted in 2003 by Federal Accounting Council Resolution No. 945/2002, the rule also includes technical persons responsible for the financial statements, companies regulated by the Securities and Exchange Commission (CVM), the Superintendence of Private Insurance (SUSEP), the National Superintendence of Complementary Pension (PREVIC), and accounting experts (CFC, 2022).

NBC PG 12 (R3) deals with the Continuing Professional Education Program, which has the premise of ensuring that the accountant subject to the obligation of the standard develops his activities, taking training courses, participating in lectures, acting as a teacher, among other activities, which are qualified by the CFC (MUZEL, 2018). PEPC activities are promoted by training entities, which are CFC-accredited entities that promote Continuing Professional Education activities in accordance with the guidelines of NBC PG 12 (R3) (MUZEL, 2018; POLITA *et al*., 2020).

In view of the importance and breadth of topics involved in continuing education in accounting, a systematic literature review was carried out on the Capes platform search sites and in the Theses and Dissertations Bank (BDTD) combining the key words "continuing education" and "federal accounting council". As a result, adding the findings of the two search platforms, we found 11 studies, thus verifying the low amount of research produced in the area.

Among the findings, for having a greater affinity with the subject of this research, Muzel (2018); Silva, Silva and Niveiros (2018); and, Polita *et al.,* (2020). Muzel (2018) analyzed whether or not the Continuing Professional Education model, as instituted by the CFC in Brazil, and the model adopted in the career development of the independent auditor in the Big Four companies meet the requirements of HEI 7, which fosters the adoption of lifelong learning, from the perspective of the complete professional model proposed by Lindsay (2016).

Along the same lines, Silva et al. (2018) addressed the topic to identify the benefits arising from the requirement of continuing education for independent auditors from the perspective of professionals registered with CNAI and associated with CRCMT. Polita *et al,* (2020) demonstrated how the courses offered by the continuing education trainers of Rio Grande do Sul, specifically between the years 2019 and 2020, meet the provisions of NBC PG 12.

In view of the relevance of the continuous development of the accounting professional, the following problem arises: Do the courses offered by the Regional Accounting Councils (CRC's) of the Southern Region of the country meet the need for Continuing Education as established by the NBC PG 12 (R3) standard? Based on this question, the study aims to verify whether the courses offered by the CRC's in the Southern Region of Brazil meet the need for Continuing Education with a focus on HEI 7, as established by the NBC PG 12 (R3) standard.

The importance of research lies in the very essence of continuing education, which aims to improve the quality of the accounting professional and establish its role in the market by maintaining the demands made on contemporary accountants (MUZEL, 2018; SILVA *et al*., 2018). The research is justified by the need to understand the current model of continuous professional education, combined with the need to understand and discuss the NBC PG 12 (R3) and IES 7.

As a contribution, it is intended to highlight the need for updating for accounting professionals; promote discussion on the subject, and demonstrate comparisons generated between the states that comprise the southern region of the country, so that possible suggestions for improvement in compliance with the NBC PG 12 standard can be identified.

2. THEORETICAL REFERENCE

2.1 IFAC's CFC is IES 7

The Federal Accounting Council (CFC) is a Special Corporate Autarchy with legal personality under public law created in 1946 (CFC, 2022). As of Law No. 11,160 of 2005, the CFC began to be integrated by a representative from each state and the Federal District, thus giving rise to the 27 Regional Accounting Councils (CRC's) existing in the country (CFC, 2022). The CFC, together with the CRC's, among other purposes, is committed to, under the terms of the current legislation, guide, standardize, supervise and define guidelines for the exercise of the accounting profession in the country, as well as to make the sufficiency exam viable, and to provide the development of continuing education programs for the class (MUZEL, 2018; CFC, 2022).

In the meantime, in 2003, the CFC created the vice-presidency of professional development, which aims to foster the development of higher education in Accounting Sciences and provide opportunities for improvement to all professionals in the accounting area through Continuing Education, through the coordination of the PEPC (CFC, 2022; CFC, 2023). It is also incumbent on the vice-president of the
-Presidency of professional development define preventive inspection strategies with courses, training and lectures in the constant search for excellence in professional practice (CFC, 2016; CFC 2023).

Since 1986, the CFC has been a member of IFAC, a global organization responsible for the accounting profession, and, therefore, is subject to some impositions established by the *Statements of Memorialship Obligation* (SMO), such as the international education pronouncements, which are the HEIs issued by the IAESB (MUZEL, 2018; MEURER; VOESE, 2020). The IAESB is a
subordinated to IFAC which, among other prerogatives, establishes educational parameters and guidelines for the continuous improvement of accounting professionals (MEURER; VOESE, 2020).

According to Jacomossi and Biavatti (2017), the international education pronouncements issued by the IAESB have 8 standards, HEIs, which are organized into *Initial Professional Development* (IPD), which deal with the acquisition of skills of the future accounting professional and in *Continuing Professional Development* (CPD) that encompass continuing education for professionals in the area, as shown in the Table

Table 1 - Configuration of HEIs according to the IAESB

Initial Professional Development - IPD	
IES 1	Entry Requirements for Professional Education Programs in Accounting
IES 2	Technical Competence
IES 3	Professional Skills
IES 4	Professional Values, Ethics and Attitudes
IES 5	Hands-on Experience
IES 6	Assessment of Professional Competence
Continuing Professional Development – CPD	
IES 7	Continuous Professional Development
IES 8	Competency Requirements for Audit Professionals

Note. Table categorizes the International Standards of Education. Adapted from Jacomossi and Biavatti (2017).

According to Table 1, each of the HEIs established by the IAESB provides for certain educational aspects, at different stages of learning. The standard for continuing professional education in the accounting area is established by IES 7, which aims to establish the continuous professional development necessary for accountants to be able to develop and maintain the technical skills and professional values necessary for the excellent performance of their duties throughout their career (IAESB HD, 2017). Thus, IES 7 has the premise of fostering the adoption of *lifelong learning* and ensuring that accountants demonstrate commitment to CPD through a qualification program for lifelong learning as an active accounting professional (DE LANGE; JACKLING; SUWARDY, 2015).

The IES 7 standard describes the CPD as a progression to the IPD, through activities aimed at continuing education and continues the knowledge acquired at the beginning of the profession (JACOMOSSI; BIAVATTI, 2017). For the authors, the CPD meets the needs of accounting professionals who, throughout their careers, can take on new functions, which require new skills or even a broader and deeper view of knowledge and skills that were previously little developed.

The IFAC code of ethics, in one of its requirements, establishes continuing professional education through section 13 *Professional Competence and due Care,* by stating in paragraph 13 130.3 that the maintenance of professional competence requires an ongoing awareness of and understanding of relevant technical, professional and business developments (*Handbook of the Code of Ethics for Professional Accountant*, 2016). In the same paragraph, the request reaffirms the proposal of continuing education by reporting that continuous professional development allows an accountant to develop and maintain the skills to act competently in the professional environment.

The IAESB discusses continuing professional education and lifelong learning, making it clear that there is a distinction between them in the *Handbook of International Education Methodology 2017* (IAESB HD, 2017), which is a document issued by the body that includes all 8 international standards aimed at accounting education (JACOMOSSI; BIAVATTI, 2017). According to the IAESB HD 2017, *lifelong learning* cannot be considered as a continuing professional education program, but as an individual commitment of the accountant to continuous learning focused on behavior and professional posture (MUZEL, 2018).

In other words, according to the IAESB HD (2017), while continuing professional education is mandatory and its fulfillment can be evaluated, *lifelong learning* should be promoted by IFAC-affiliated bodies and offered to accountants from their initial training to the end of their professional career (IAESB HD, 2017; MUZEL, 2018). Like IFAC, the CFC's code of ethics also requires accounting professionals to meet the mandatory continuing education programs established by the Brazilian Accounting Standard NBC PG 12 (R3) (JACOMOSSI; BIAVATTI, 2017; MUZEL, 2018). However, in Brazil, both the CFC and the PEPC code of ethics refer only to continuing professional education and do not

There is no reference to *the lifelong learning* proposed by the IES 7 (JACOMOSSI; BIAVATTI, 2017; MUZEL, 2018).

2.2 A NBC PG 12

The continuing education instituted by IFAC and adopted by the CFC is considered an important action for the development of the accounting profession, and its mandatory nature is an effect of the inspection process of the entities (MUZEL, 2018). It can be understood as an activity of professional evolution that aims to continue training through qualification and constant development (KASPINA, 2015; REBOUÇAS *et al.*, 2021). For the accounting professional, continuous education is considered a key factor for the good practice of the profession, given the permanent need for updates due to compliance with legislation and the changes that have occurred in the area as a result of the adoption of international accounting standards (MORAIS; MARTINS; ALBERTON, 2017; REBOU- ÇAS *et al.*, 2021).

The current Brazilian Accounting Standard for Continuing Professional Education is NBC PG 12 (R3), established through the Resolution of the Federal Accounting Council No. 945, of September 27, 2002 (CFC, 2022). Dedicated to the PEPC, the standard came into force in January 2003 and, initially, applied only to independent auditors, explores the EPC as an activity that aims to maintain, update and expand technical and professional knowledge and skills, and the elevation of the social, moral and ethical behavior of accounting professionals, as indispensable characteristics for the quality of the services provided and for full compliance with the rules that govern the exercise of the accounting profession (NBC PG 12(R3), p.1).

In 2007, NBC PG 12 became mandatory for accounting professionals who carry out independent auditing activities, technical managers of the financial statements of companies regulated by the Brazilian Securities and Exchange Commission, the Superintendence of Private Insurance, experts and professionals with management positions in entities considered to be large, as established in Law No. 11,638/2007 (Brazil, 2007; CFC, 2022). Professionals required to comply with the standard must be up to date with the Regional Accounting Council and non-compliance constitutes an infraction that may result in administrative proceedings in the CRC of their jurisdiction and the suspension of professional registration (CFC, 2022).

Professionals required to participate in EPC courses, lectures, training and *workshops*, or develop academic activities such as teaching, participation in examining boards, authorship and co-authorship in books, publication of articles and etc. (RODRIGUES; MARTINS, 2019). PEPC activities are offered by training companies, which are entities accredited by the CRC's to promote Continuing Professional Education activities in accordance with the guidelines of the standard (MUZEL, 2018; POLITA et al. 2020; CFC, 2022). As provided for in the CFC, the trainers can be classified into three groups, as shown in Table 2.

Table 2 - Classification of Capacitors

Classification	Entities represented
Class Organization (ODT)	CRC; Unions; Memberships
Educational Institution (IDE)	Universities; Colleges and companies whose main objective is to offer courses and training.
Auditing and consulting firm (EAC))	Companies in the field of auditing and/or consulting that offer courses and training.

Note. Entities classified by supplier group. Adapted from Polita et al. (2020)

To obtain accreditation, entities must go to the Continuing Professional Education Commission (CEPC) of the CRC in their region of domicile to request inclusion (CFC, 2022). Based on the request, the CEPC/CRC evaluates the capacitator's requirements in accordance with NBC PG 12 and ratifies the accreditation request for the CRC (POLITA *et al.,* 2020; CFC, 2022). Postgraduate courses offered by Higher Education Institutions registered with the Ministry of Education and Culture (MEC) are exempt from accreditation (MUZEL, 2018; CFC, 2022).

As stipulated in NBC PG 12, accounting professionals who are subject to the EPC must comply with a minimum established load of 40 points per year, among which 20
%, which correspond to at least 8 points, should be carried out with knowledge acquisition activities (POLITA et al. 2020; CFC, 2022). The standard considers as acquisition of knowledge activities in the face-to-face, distance or mixed modalities, on topics that contribute to the best professional performance, through courses, completion of disciplines in graduate courses, extension courses; disciplines taken in other undergraduate courses in areas related to the Accounting Sciences course, all certified by the MEC or participation in accredited events (MUZEL, 2018; Polita *et al*., 2020; CFC, 2022).

In order to comply with the required score, what determines the number of credits used in the courses or events for the EPC is not the workload, but the effective content of each course or event (MUZEL, 2018). The *latu sensu* and *stricto sensu courses receive points per discipline obeying the limits provided for in the standard (MUZEL, 2018). To validate the score and compliance with the hours required of professionals, proof of completion of the activities must be attached to the EPC System available on the CFC/CRC website along with the completion of the accountability report by January 31 of the year following the base year (POLITA et al*., 2020; CFC, 2022).

3. METHODOLOGY

3.1. Methodological framework

As for the objective, the research is classified as documental, characterized by data collection limited to documents, which can be from primary or secondary sources (LAKATOS, 2021). As for the approach, the study is considered qualitative, since it results from the understanding and interpretation of data collected in an empirical way, with the purpose of deepening the studied theme (TAKAHASHI, 2013).

3.2 Characterization of the object and subject of research

The object of this study is the Federal Accounting Council. The subject of the research is the courses offered by the PEPC of the CRC's in the southern region of the country, aimed at complying with the NBC PG 12 (R3) standard that deals with continuing education for the accounting professional.

From searches carried out on the CFC website, 5,383 courses were found, accredited by the Regional Accounting Councils spread throughout the national territory. Of these,
1,194 courses, which represent approximately 22% of the total courses offered by the PEPC, come from CRC's in the southern region of the country (CFC, 2022).

The 1,194 are distributed in the southern region as follows: 583 are accredited to CRCRS; 229 to the CRCSC; and, 382 to the CRCPR. The choice of the sample was due to the lack of information on continuing education in the southern region of the country.

3.3 Data collection

Data collection occurred in a secondary and con-
which are considered by Lakatos (2021, p.67) data compiled from public documents and transcribed in report format. The type of document analyzed was written, and the documentary source used was the public files, published on the *websites* of the Federal and Regional Accounting Councils of the Southern Region, the current legislation and the norms referring to continuing education for accounting professionals.

The data were collected according to the following steps: 1st stage: Tabulation of the data of the courses and their respective training factors, found on the CFC website, in the period comprising the
between 06/2022 and 12/2022.

2nd stage: Organization of the collected data. In this stage, the courses were separated by state (RS, SC, PR) and classified by trainer.

3rd stage: Identification of the partial demand for the courses, focusing on auditors and experts. At this stage, the information was collected from the National Registers of Independent Auditors (CNAI) and Accounting Experts (CNPC). On both sites, a filter was carried out to obtain only data related to professionals active in the state.

4th stage: Identification of the offer of the courses that scored in the areas of Expertise and Auditing.

3.4 Data Processing

The treatment used was descriptive statistical. According to Fávero and Belfiore (2017), descriptive statistics organizes and summarizes data, understanding them through graphs and tables. The application used to create the charts was Google Sheets. The program was selected for use in the research because it has functions similar to *Excel*, with the differential of being free.

The data, tabulated in an electronic spreadsheet, were organized in order to find the relative frequency, through the crossing of information, as shown in Table 3:

Table 3 - Data to be analyzed by group

Group	Category
Trainer	Classification by nature (POLITA *et al*., 2020)
Courses	Competency classification (IES2)
Courses	Distribution by competency and enabler nature
Courses	Supply and demand (enabled) in the area of audit and expert
Courses	Comparison between states

Note. Table shows the data to be analyzed by groups. Prepared by the authors.

The analysis occurred in a univariate manner, used in order to offer the researcher a better perception of the behavior of the data (FÁVERO; BELFIORE, 2017). The chosen graphic representation was composed of bar and pie graphs, elaborated from the relative frequency. The graphs, in general, represent the data objectively and allow for quick interpretation (FÁVERO; BELFIORE, 2017).

4. DATA ANALYSIS

According to the CFC (2022), since its creation, 1,010 training courses have been accredited and 48,418 courses/events have been approved. The 1,194 courses offered by the CRC's in the southern region are distributed in 74 trainers segregated by state as follows: Rio Grande do Sul (RS), 583 courses and 33 trainers;

Santa Catarina (SC), 229 courses and 11 trainers; and Paraná (PR), 382 courses and 30 trainers (CFC, 2022). According to Polita *et al*, (2020), the number of accredited trainers has been increasing over the years, which is partly due to the increase in the number of professionals subject to the mandatory nature of CPE.

The data regarding the trainers were tabulated and classified, according to Polita *et al*. (2020), in Class Organization (ODT), Educational Institution (IDE) and Auditing and Consulting Company (EAC). From the classification of the trainers, it was possible to analyze the states through the analysis of relative frequency, which proved to be uniform in relation to the nature of the trainers.

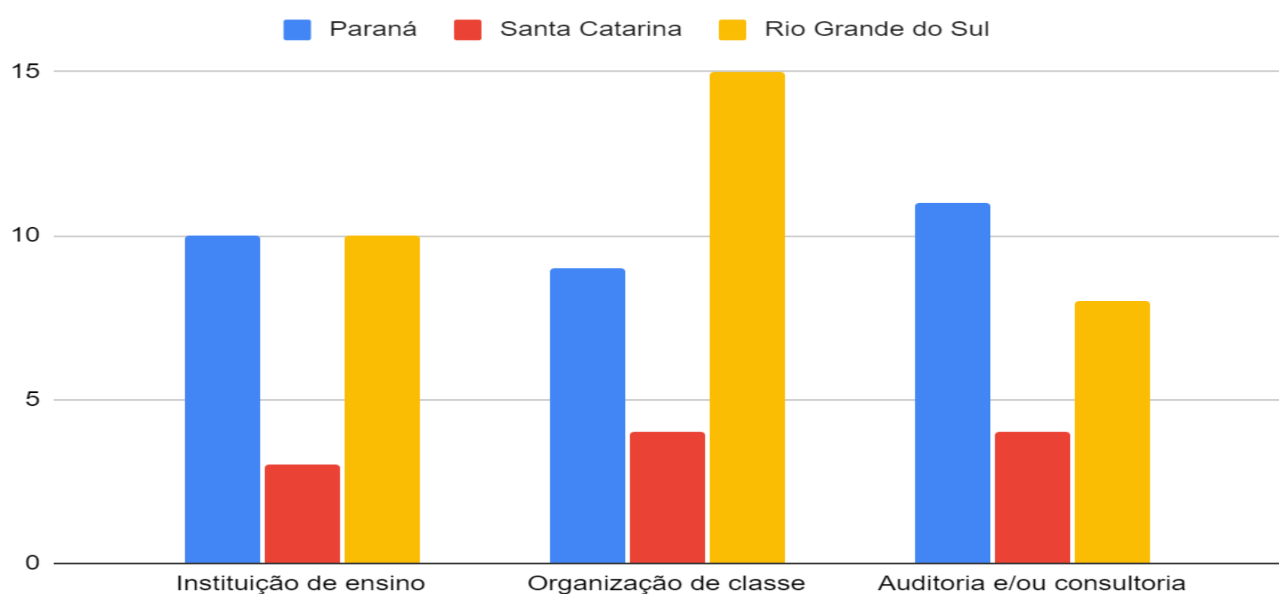
The data referring to the trainers revealed that in Rio Grande do Sul and Paraná the EAC have a higher relative frequency, which is justified by the fact that these states have a greater number of auditors and auditing companies. These numbers are in line with the ideas of Muzel (2018), who when discussing auditing firms states that they are used to promoting the training and frequent development of their professionals. For Moraes *et al.,* (2017), the mandatory nature of the EPC for auditors favors the relationship of these professionals with the quality of the services provided, since the permanent state of professional training enables greater reliability on the part of the auditors for the issuance of opinions. According to the authors, when hiring audit professionals, companies look for profiles capable of adding and showing security and credibility to the users of the information.

In general, most courses have higher scores for auditors and experts (CFC, 2022). For these professionals, continuing education is an opportunity to develop their careers, update themselves and even move up in the company (MUZEL, 2018). It is clear that these professionals are in constant search for knowledge, not only to improve their skills and updating, but also to comply with the standard (SILVA *et al*., 2018).

The large number of courses with scores for the auditors' career can also be justified by the fact that they are the first professionals to be subject to the mandatory nature of the standard (BRASIL, 2007; CFC, 2022). It should be considered that regardless of the obligation in large companies, continuing professional education is part of the auditor's career routine, since they usually work as *trainees or interns* at the beginning of their careers, developing their skills through training and acquiring experience (MUZEL, 2018).

Figure 1 presents the analysis of the relative frequency of each state in relation to the classification of the enablers.

Figure 1 - Classification of the trainers according to their nature

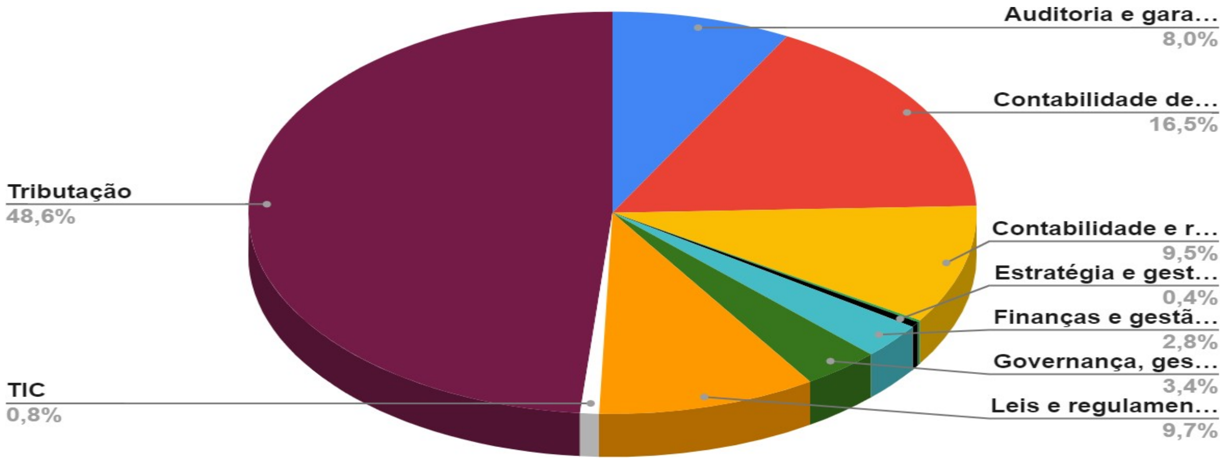


Source: Survey data (2022)

In the state of Rio Grande do Sul, ODT dominates the frequency with 45.5%. These findings contrast with those of Polita *et al*., (2020) who found a lower relative frequency for ODT's, which corresponded to 38.5% of the total of 52 trainers with courses registered in the CRC. The divergence between the results can be attributed to the COVID-19 pandemic, since in this period there was a greater effort by Regional Councils, unions and associations to offer courses and seminars remotely so that the professionals did not fail to comply with the provisions of NBC PG 12 (R3).

In addition to the nature of the trainer, the classification of the courses was analyzed, according to the competencies of the *International Education Standard* (IES 2). Due to the lack of information on the contents that include the courses available in the PEPC, the criterion adopted was to analyze and classify the courses according to their title in the system's register. Thus, Figure 2 shows the courses classified according to the competencies of HEI 2.

Figure 2 - Classification of courses in the Southern Region of Brazil using the competencies of HEI 2.



Source: Survey data (2022)

To optimize the analysis in Figure 2, the data needed to be pooled. According to Gil (2017), the construction of a classification system is one of the steps for the analysis of data from a documentary research, and it is necessary to ensure the exhaustiveness, exclusivity, homogeneity and objectivity of the categories.

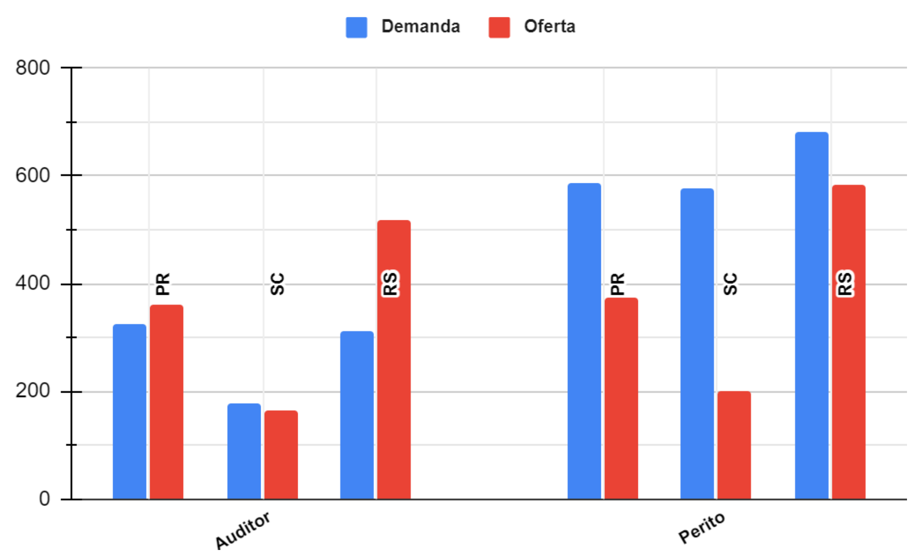
The data presented in Figure 2 reveal that approximately 50% of the PEPC courses are classified as "Taxation". These data can be justified by the findings of Silva, Sevalho, Santos, Miranda, and Alves (2022) who found a significant degree of student dissatisfaction with the tax knowledge acquired at the university. According to the authors, there is an inefficiency on the part of Higher Education Institutions in the teaching of taxation. Another factor that corroborates these results is the complexity of the Brazilian tax structure and the constant changes in tax legislation (JUNQUEIRA, 2015; SANTOS, 2019).

During the classification of the courses, not all the competencies provided for in the international standard were found.

Regarding the supply and demand of the courses, it was perceived that there was a difficulty in measuring the courses with greater points, of experts and auditors, since these are not available only to qualified professionals. According to Muzel (2018), *trainees* and interns also consume auditing and forensic courses, in addition to several other accounting professionals who are interested in the topic.

However, considering that the demand was only for qualified professionals, it is observed that the demand for courses for experts is greater than the supply of these in the entire South Region. In the courses for auditors, the supply meets the demand and even exceeds it, as is the case of the states of Rio Grande do Sul and Paraná, as observed in Figure 3.

Figure 3 - Relationship between demand and supply of courses focused on the areas of auditing and expertise.



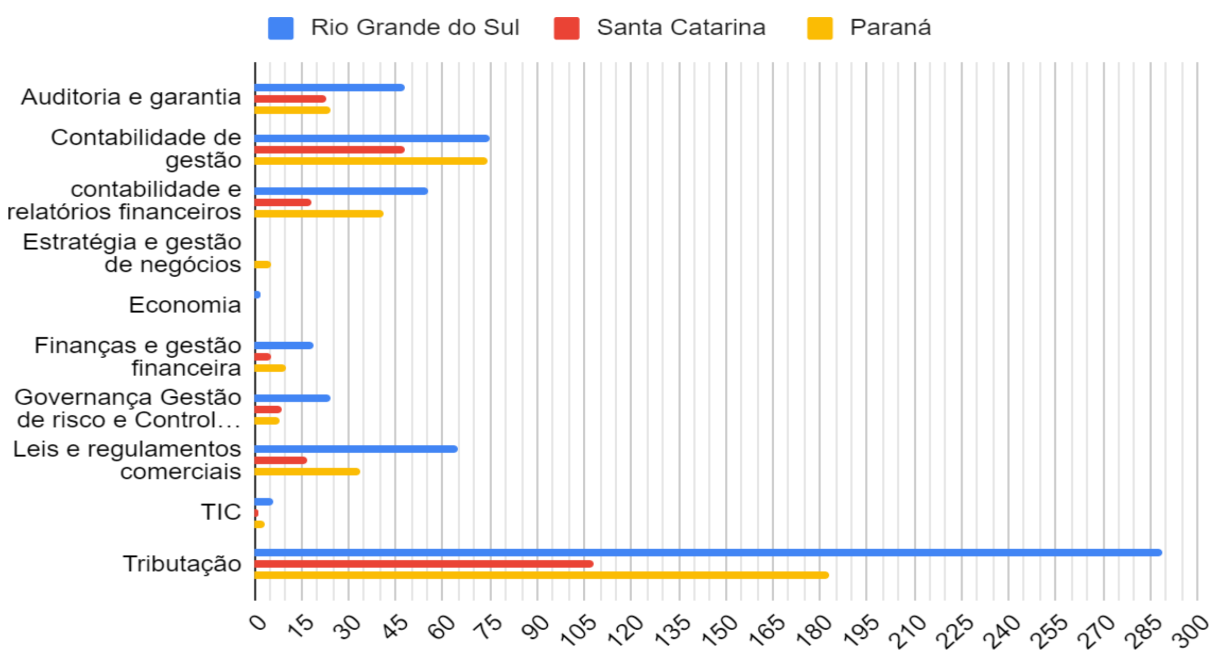
Source: Survey data (2022).

The demand was analyzed through data collected from the CNAI and CNPC, showing only the number of professionals qualified in the system, that is, with an active CRC in the national auditor or expert register. The offer was identified by analyzing the score of each course, obtained from the CFC website. It is observed that in Paraná and Rio Grande do Sul, the offer of courses for auditors exceeds the demand, being motivated by the continuous search for professional improvement and updating evidenced by the authors Silva *et al*., (2018). For the authors, it is up to the trainers to invest more in improvement courses for auditors, in this way, they perceive it is noted that the state of Santa Catarina lacks training for auditors.

Regarding the demand and supply of courses for experts, it is clear that there is an excess of demand throughout the South Region. It is important to emphasize that by not meeting the demand, the trained women can lead professionals to non-compliance with the standard, stagnation and even decline of their careers, corroborating what Muzel (2018) exposed.

With the intention of analyzing the types of courses offered in each state, the data were organized and classified according to the competencies provided by HEI 2 as shown in Figure 4.

Figure 4 - Classification of courses by states using the competencies of IES 2



Source: Survey data (2022)

The state of Rio Grande do Sul is the one with the largest offer of courses. Among the nine competencies found in the courses in the South Region, only one - the "Strategy and Business Management" competency - the state does not have any registered course. This large number of courses offered is due to the increase in the registration of accounting professionals provided for in the PEPC, the awareness and appreciation of the program (POLITA *et al*., 2020).

The competencies least offered in the courses according to the classification adopted for the survey are: "Strategy and Business Management"; "Economy"; "Information and Communication Technology (ICT)". As the courses were classified by the registered title, it is possible that these competencies are addressed within modules of other courses with a higher workload. The courses classified as "Taxation" stood out in all states, including Rio Grande do Sul, this fact is due to the Changes in tax legislation in recent years (POLITA *et al*., 2020).

To ascertain whether the PEPC provides compliance with the requirements of the standard in the states of the Southern Region, Table 4 presents the total scores of the accredited courses, distributed by professional category and by state.

Table 4 shows the scores of the courses offered by the CRCs in the period analyzed. It can be seen that in all states, the professionals included in NBC PG 12 (R3) are able to comply with it, since the total score per state exceeds the stipulated score of 40 points. Failure to comply with the standard constitutes a violation of the accountant's professional accounting standards and Code of Professional Ethics, and is determined in an administrative proceeding in its respective CRC and, as a result, may result in the suspension of the professional registration. In addition, for auditors and experts, non-compliance leads to the cancellation of the CNAI or CNPC.

Table 4 - Relationship between scores by state and professional category

State	Audit	CMN	Expert	PREVIC	PROGP	PRORT	SUSEP
RS	3746	2074	4233	2088,5	3663,5	3704,5	2067,5
SC	1094	200,5	1314,5	221,5	1096,5	1118,5	195,5
PR	3125	1826,5	3191	1843	3135	3174	1850,5

Note: Table shows the course scores in each professional category and state. Data from the survey (2022).

5. FINAL CONSIDERATIONS

This article aimed to verify whether the courses offered by the CRC's in the Southern Region of Brazil meet the need for Continuing Education with a focus on HEI 7, as established by the NBC PG 12 (R3) standard. To this end, a documentary research was conducted in the Southern Region of Brazil. The data were collected in a secondary and contemporaneous manner on official and public websites, CFC, CNAI, CNPC, as well as in current legislation. The research object is composed of 5,383 courses accredited by the Regional Accounting Councils and, of this total, 1,194 are the research subject.

When analyzing the courses, it is observed that the most offered are related to the "Taxation" competence, representing 48.6% of the total courses. One of the reasons for this competence to be one of the most offered is the recurrence of numerous changes in tax legislation. The courses related to the skills "Management Accounting", "Commercial Laws and Regulations", "Financial Accounting and Reporting" and "Auditing and Assurance", which represent respectively 16.5%, 9.7%, 9.5% and 8% of the total courses.

In relation to the least found, the negative highlight refers to the competence "Economics", representing about 0.1% of the total courses. Followed by the competencies "Strategy and Business Management" and "Information and Communication Technology", representing respectively 0.4% and 0.8% of the total courses. The classification was given by title, so the skills can be worked on in modules in courses with an extensive workload. However, according to the literature, attention is needed to these competencies, professionals must keep up to date, not only with regard to the standards, but also with the economic context, aiming at the best strategy for the client and using all ICT in their favor.

Regarding the trainers, class organizations are the majority, representing 37.8% of the total number of trainers in the Southern Region. These are prominent in Rio Grande do Sul, representing 45.5% of the state total and growing 7% when compared to the previous literature (POLITA *et al*., 2020). The difference may be related to the COVID-19 pandemic, since during this period there was a greater effort on the part of organizations so that their affiliates/accredited members updated themselves and did not fail to comply with the standard. In Paraná, Audit and/or Consulting companies are in greater number. In Santa Catarina, Class Organizations and Auditing and/or Consulting companies present themselves in the same proportion.

Through the subject studied, it was possible to conclude that the courses offered in the Southern Region of Brazil meet the need for Continuing Education with a focus on HEI 7, as established in NBC PG 12 (R3). It is possible to state that, in general, the courses provided knowledge and updating to accounting professionals, as well as contributed points to the PEPC program and consequently complying with NBC PG 12 (R3).

This research is limited to the subject analyzed during the second half of 2022, studies carried out on other dates or different regions may present different results. As a suggestion for future research, it is recommended to carry out a similar research in other regions of the country in the same period, to obtain a comparison between regions, as well as a more in-depth discussion about the content of the courses offered to professionals.

The research carried out under this focus can contribute to the training of the accountant, since there is a concern regarding the discussion about the convergence of teaching standards in accounting courses. They corroborate the discussion of the International Standards of Education in Accounting to all interested in the teaching-learning process of the accounting area.

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