



A Cartography on Commercial Education: recent research in Brazil, Italy, Portugal and Spain (2008-2017)¹

Uma cartografia do Ensino Comercial: pesquisas recentes sobre Brasil, Itália, Portugal e Espanha (2008-2017)

Una Cartografía de la Educación Comercial: investigaciones recientes sobre Brasil, Italia, Portugal y España (2008-2017)

Eduardo Cristiano Hass da Silva
Federal University of Rio Grande do Norte (Brazil)
<https://orcid.org/0000-0002-3906-5448>
<http://lattes.cnpq.br/1989339699277505>
eduardohass.he@gmail.com

Luciane Sgarbi Santos Grazziotin
University of Vale do Rio dos Sinos (Brazil)
<https://orcid.org/0000-0001-5648-3855>
<http://lattes.cnpq.br/0388501284300091>
lsgarbi@unisinos.br

Abstract

This paper results from a literature review survey, which aimed at producing a cartography on Commercial Education, locating, systematizing, and analyzing studies produced in Italy, Portugal, Spain, and Brazil. Methodologically, we resorted to the literature review as a way to circumscribe the “Commercial Education” topic and analyze some of the productions that approach it. We chose to select works that are directly related to the topic, which was followed by a process of reading, systematizing and analyzing them. Articles, books, Brazilian dissertations, and theses were analyzed, as well as studies produced in/about the studied countries. Generally, the results point that, in the Brazilian context, productions resulting from Masters' degree studies prevail; they focus on specific institutions; therefore, we observe an absence of general studies on the topic. Regarding papers produced in/about Italy, Portugal, and Spain, we identified studies that analyze Commercial Education in a comprehensive way, offering methodological and thematic indications for Brazilian researchers.

Keywords: Commercial Education. History of Accounting Education. Accounting Vocational Education.

¹ The investigation that resulted in this publication was supported by the Brazilian National Council for Scientific and Technological Development (CNPq). English version by Patrícia Azevedo (Texto Certo Assessoria Linguística). E-mail: textocerto@outlook.com.

Resumo

Este artigo resulta de uma investigação do tipo revisão de literatura, tendo como objetivo produzir uma cartografia sobre o Ensino Comercial, localizando, sistematizando e analisando trabalhos produzidos sobre Itália, Portugal, Espanha e Brasil. Metodologicamente, recorreremos à revisão de literatura como uma forma de circunscrever o tema “Ensino Comercial” e analisar algumas das produções que o tematizam. Optamos por selecionar trabalhos que estejam diretamente relacionados ao assunto, fazendo a leitura integral, a sistematização e a análise desses textos. Foram analisados artigos, livros, dissertações e teses brasileiras, bem como estudos produzidos nos/sobre os demais países investigados. Os resultados apontam que, no caso brasileiro, prevalecem produções decorrentes de pesquisas de mestrado, voltadas para instituições específicas, com a ausência de estudos gerais sobre o tema. Em relação aos estudos produzidos em/sobre Itália, Portugal e Espanha, identificamos trabalhos que analisam o Ensino Comercial de forma geral, oferecendo indicações metodológicas e temáticas para os pesquisadores brasileiros.

Palavras-chave: Ensino Comercial. História da Educação Contábil. Ensino Técnico em Contabilidade.

Resumen

Este artículo resulta de una investigación del tipo revisión de literatura, teniendo como objetivo producir una cartografía sobre la Enseñanza Comercial, localizando, sistematizando y analizando los trabajos producidos sobre Italia, Portugal, España y Brasil. Metodológicamente, recurrimos a la revisión de literatura como forma de circunscribir el tema “Educación Comercial” y para analizar algunas de las producciones que lo tematizan. Optamos por seleccionar los trabajos que se relacionan directamente con el tema, haciendo la lectura integral, la sistematización y el análisis de estos textos. Los artículos, los libros, las disertaciones y las tesis brasileñas fueron analizadas, así como los estudios producidos en/sobre los demás países investigados. De forma general, los resultados señalan que, en el caso brasileño, prevalecen las producciones llevadas a través de investigaciones de maestría, que se vuelven hacia instituciones específicas, con la ausencia de estudios generales sobre el tema. En que se refiere a los estudios producidos en/sobre Italia, Portugal y España, identificamos investigaciones que analizan la Enseñanza Comercial de forma general, ofreciendo indicaciones metodológicas y temáticas para investigadores brasileños.

Palabras-clave: Educación Comercial. Historia de la Educación Contable. Enseñanza Técnica en Contabilidad.

Introduction

By understanding the verb “to map” as a synonym of inventorying, ordering and sorting, the study we present here aims to conduct a literature review on the constitution of Commercial Education in Brazil in order to produce a cartography on this teaching format, locating, systematizing and analyzing the work produced in the academy.

Taking into account the emergence of Commercial Education in the Italian Peninsula, its diffusion to other European countries and following development in Brazil, the paper analyzes studies produced in Italy, Portugal, Spain and Brazil. Besides these countries, localized research also allows us to reflect on Commercial Education in Great Britain, France and Germany. This study aims to synthesize this format of vocational education on a social and historical perspective; and, besides this analysis, it offers methodological elements for studies called “state of knowledge”.

According to Sérgio Vasconcelos de Luna (2011), a literature review may have different objectives: describe the current state of a certain research area (state of the art); circumscribe a research problem within a certain theoretical framework (theoretical review); explain how the problem has been addressed (empirical research review), or, also, identify historical matters concerning the topic (historical review). We used this method not for one of the specific objectives, but in the aims of circumscribing the topic “Commercial Education” and finding it in productions that address it, either by approaching the state of the art or a historical, empirical research or theoretical review.

In an attempt to construct a cartography that is capable of expanding the area of Commercial Education and present a dense reading, which is not limited to presenting lists of works that have already been produced, we chose to select studies that are directly related to the subject, reading the entirety of the document, systematizing and analyzing these texts. Thus, even though we present tables with studies that have been produced, our analysis is focused on some specific papers, which we considered essential for the study of this area.

Relying on authors such as Jürgen Schriewer (2018) and Escolano Benito (2002), we understand the papers listed in this cartography to be the basis for our study, which can be used as information to be transformed into data. Thus, the basis of this research consists of papers published in some Brazilian journals, as well as studies conducted in Italy, Portugal and Spain. It is important to highlight that this selection is transient, as these studies are dynamic and the time was chosen due to the possibilities of dissemination presented.

Some historical specificities of Commercial Education in Brazil and the existing literature

According to Eduardo Cristiano Hass da Silva (2017), even though in Brazil the accounting profession is regulated and Commercial Education was organized in the year 1931, the origin of this education format may be identified as early as the colonial period, since the creation of Commerce Classes, established in 1809, after the arrival of the Portuguese royal family to the country. Due to the enactment of the Brazilian Empire Commercial Code of 1850, Commercial Education became even more necessary, as the Decree No. 556 established bookkeeping and balance² reporting in the accounting record as mandatory, which led to the need for professionals licensed in these techniques.

Throughout the 20th century, a series of decree-laws and educational reforms legislated Commercial Education³. These decrees and reforms may be comprehended in parallel to the

² Balance is the name given to a specific technique of calculi concerning commerce. As few people knew it, there is the creation of institutions to teach professional how to work with it.

³ We highlight the Decree No. 1.339, of 1905, which acknowledged Rio de Janeiro’s Commerce Academy as public utility and declared the diplomas offered by it official; Decree No. 17.329, of 1926, which acknowledged different levels in the commercial course (general, higher and specialization); Decree

increase in the need for commerce professionals to work in public and private institutions in Brazil. Due to the reforms and the increase in the need for these professionals, several commerce schools were created in different Brazilian states.

As a research field, History of Education is responsible for, among its distinct investigation topics, mapping, analyzing and trying to understand the transformation through which education has gone, either in relation to public policies, on a macro scope, or regarding singularities or common elements of teaching institutions, daily practices and vocational courses, which is the focus of this study. To contemplate these aspects in their relation to regional interests, local cultures or on a macro scope is an attempt to produce some necessary reflection on distinct aspects that involve a professional development category. To understand how they unfold over time is what motivates us when we opt for this literature review on Commercial Education.

In order to do the review and construct, thus, a cartography on Commercial Education, we initially adopted some specific descriptors registered in Brazilian databases. Following, we identified research studies in thesis, dissertations and books circumscribed to the study's empirical field, which allowed us to expand our view on the area and access investigations conducted in Italy, Portugal and Spain. The descriptors used and the Brazilian databases consulted are presented in Table 1.

Table 1 – Descriptors and databases investigated

Descriptors	Databases
“Commercial Vocational Education”; “Commercial School”; “Accounting Education”.	Banco de Teses e Dissertações da Coordenação de Aperfeiçoamento de Pessoal de Nível Superior (CAPES) (Coordination for the Improvement of Higher Education Personnel’s (CAPES) Dissertations and Theses Database); Revista Brasileira de História da Educação (Brazilian Journal of History of Education); Cadernos de História da Educação da Universidade Federal de Uberlândia (UFU) (Federal University of Uberlândia’s (UFU) Journal of History of Education); Revista de História da Educação da Associação Sul-Rio-Grandense de Pesquisadores em História da Educação (ASPHE) (Rio Grande do Sul’s Association of History of Education Researchers’ (ASPHE) Journal of History of Education).

Source: Elaborated by the authors.

As we can see, the descriptors listed were “Commercial Vocational Education”, “Commercial School” and “Accounting Education”. These keywords were chosen for being, in our understanding, the ones that better circumscribe the topic investigated. Regarding the databases, we chose to use CAPES’s Dissertation and Theses Database, the Brazilian Journal of History of Education, UFU’s Journal of History of Education and the ASPHE’s Journal of History of Education, due to their relevance to the History of Education Field of which this study is part, presenting specific studies on the area.

It is important to mention that all descriptors were used in all databases. Whenever the database allowed, we also filtered by area, choosing papers indexed in History, Education, Economics and Social Sciences. For research viability purposes, we chose to stipulate a time range, which comprises papers produced between 2008 and 2017, encompassing, thus, the last ten years of scientific production on the area.

No. 17.329, of 1931, which regulated the accounting profession and organized the commerce course into two parts; Decree No. 6.141, named Organic Law of Commercial Education, which divided Commercial Education into initial courses, continuing courses and further training courses; and the education reform of 1971, which reduced Commercial Education to a secondary education degree.

As previously mentioned, despite the importance and reach of the systematized search on the selected databases, we also chose to include foreign studies and books to the corpus. Therefore, we searched for papers, using the same descriptors, on Google websites. The results obtained significantly contributed to elaborate the cartography presented.

Cartography on Commercial Education in the literature review process: case studies on Brazil

The “Commercial Vocational Education” was the first descriptor used, as it is the one that is directly related to the researched topic. Taking into consideration the importance of the studies that have been conducted by the peers, the first place we searched on was CAPES’s Dissertation and Theses Database. Without filtering, the search located a total of 48 papers. When we used the search tools that allow for the filtering of the results found, some choices were made, which resulted, thus, in 16 papers. These choices and the filtering process may be observed on Table 2:

Table 2 - Commercial Vocational Education. Descriptor in CAPES’s Dissertation and Theses Database

Descriptor: Commercial Vocational Education					
Filters by area: Education, History, Social Sciences and Humanities					
Filter by time: 2008-2017					
Database	Total	Types			
		PhD	Master’s	Specialization	Vocational
CAPES’s Dissertation and Theses Database	16	2	14	00	00

Source: Elaborated by the authors.

As we can see on the table, we located 16 studies within this area, two from PhD research and 14 from Master’s. These publications were organized based on the following categories: author’s name, title of the paper, level (Master’s or PhD), year and institution, according to the following table:

Table 3 - Papers located in CAPES’s Dissertation and Theses Database

Descriptor: Commercial Vocational Education				
Filters by area: Education, History, Social Sciences and Humanities				
Year: 2008-2017				
Year	Author	Title	Level/Area	Institution
2008	Santos, José Pereira dos	Criação da Escola Estadual Professor José Ignácio de Souza 1966 -1969 (Establishment of Professor José Ignácio de Souza State School 1966-1969)	Master’s in Education	Federal University of Uberlândia
2010	Duarte Filho, Gilberto Escórcio	Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixerl de Parnaíba (1918 -1950) (Spokespeople of prosperity achievement: Commercial Education and the União Caixerl school in Parnaíba (1918-1950))	Master’s in Education	Federal University of Piauí
2010	Pedro, Joselia Galiciano	Curso Superior de Tecnologia em Gestão Comercial: uma análise da formação superior tecnológica (Commercial	Master’s in Education	University of Western São Paulo,

		Management Technology Degree Program: an analysis of the technological higher education)		Presidente Prudente
2011	Cabral, Manoel Batista Grifo	A Pedagogia de Projetos na aprendizagem participativa de alunos da Educação Profissional utilizando a produção de mudas de alface (The Pedagogy of Projects in participative learning of students from Vocational Education using the production of lettuce seedlings)	Master's in Agricultural Education	Federal Rural University of Rio de Janeiro
2011	Faria, Juliano Espezim Soares	O ensino de Matemática da Academia de Comércio de Santa Catarina nas décadas de 1930 e 1940 (Mathematics education in Santa Catarina Commerce Academy in the 1930s and 1940s)	Master's in Education	Federal University of Santa Catarina
2011	Garcia, Daniele da Costa	História do Colégio Agrícola de Uberlândia: da criação a formatura da primeira turma de Técnicos em Agropecuária (1957 - 1972) (History of the Agricultural School of Uberlândia: from its establishment to the graduation of the first class of Agricultural Technicians (1957-1972))	Master's in Education	Federal University of Uberlândia
2011	Macedo Júnior, Samuel Coutinho de	O Colégio Técnico da Universidade Federal Rural do Rio de Janeiro - CTUR e o município de Seropédica: relacionamento e possibilidades (The Vocational School of the Federal Rural University of Rio de Janeiro and the city of Seropédica: relationship and possibilities)	Master's in Agricultural Education	Federal University of Rio de Janeiro
2012	Silva, Jóbio Balduino da	Colégio Comercial Oficial de Ituiutaba: reflexões sobre a história da educação profissional pública no pontal do Triângulo Mineiro (1965-1979) (Official Commerce School of Ituiutaba: reflections on the history of public professional education in Pontal at Triângulo Mineiro (1965-1979))	Master's in Education	Federal University of Uberlândia
2013	Machado, Raphael Ribeiro	A construção de uma cultura política republicana em Minas Gerais nos discursos das reformas da educação pública nas primeiras décadas da República (1891-1910) (The construction of a republican political culture in Minas Gerais in the speeches regarding public education reforms in the first decades of the Republic (1891-1910))	Master's in Technological Education	Federal Center for Technological Education of Minas Gerais
2014	Andrade, José Paulo de	Escola Técnica de Comércio de Itabaiana: a Formação de Profissionais Contabilistas (1967-1978) (Commerce Vocational School of Itabaiana:	Master's in Education	Federal University of Sergipe

		Professional Development of Accountants (1967-1978))		
2015	Abreu, Carina Vasconcellos	O curso técnico em guia de turismo na faculdade SENAC Porto Alegre/RS (2012 – 2015) (Vocational Course in tourist guiding at SENAC college in Porto Alegre/RS (2012 - 2015)).	PhD in Education	Pontifical Catholic University of Rio Grande do Sul
2015	Pequin, Bento Salvio	Curso Técnico Médio Público em Administração: um estudo sobre grades curriculares e formação no período de 1969 a 1982 na cidade de São Paulo (Public Secondary Vocational Course in Business and Management: a study on curriculum and professional development between 1969 and 1982 in the city of São Paulo)	Master's in Education (History, Politics, Society)	Pontifical Catholic University of São Paulo
2016	Eid, Gabriel Sarmiento	Produção de subjetividades de jovens de uma escola profissionalizante no contexto da sociedade de consumo americana (2016) (Production of subjectivities by young people from a vocational school in the context of the American-consuming society (2016))	Master's in Education	Salesian University Center of São Paulo
2016	Andrade, Francielle Aparecida Garuti de	O Colégio Marista no contexto da urbanização de Cascavel (1962-1989) (Marista School in the urbanization context of Cascavel (1962-1989))	Master's in Education	State University of Maringá
2017	Silva, Eduardo Cristiano Hass da	A gênese de um espaço profissional: a Escola Técnica de Comércio do Colégio Farroupilha de Porto Alegre/RS (1950-1983) (The genesis of a professional space: Commerce Vocational School of Farroupilha School in Porto Alegre/RS (1950-1983))	Master's in History	Pontifical Catholic University of Rio Grande do Sul
2017	Sabino, Rosimeri Ferraz	A configuração da profissão de secretário em Sergipe: educação, atuação e organização da área (1975 – 2010) (The configuration of the secretaty profession in Sergipe: education, operation and organization of the area (1975-2010))	PhD in Education	Federal University of Sergipe

Source: Elaborated by the authors.

According to what evidenced so far, regarding the analysis of the “level” column and the area of the Graduate Program where the research was conducted, it is important to stress that, out of the 16 studies located, 14 are Master’s studies and two are PhD studies. With no intention to rank the quality of the studies based on the authors’ degree, we highlight the low amount of studies conducted in PhD, which, due to being longer, tends to enable more a more in-depth analysis.

The PhD studies are “O curso técnico em guia de turismo na faculdade SENAC Porto Alegre/RS (2012 - 2015)” (Vocational Course in tourist guiding at SENAC college in Porto Alegre/RS (2012 - 2015)), by Carina Vasconcellos Abreu, developed at Pontifical Catholic University of Rio Grande do Sul; and “A configuração da profissão de secretário em Sergipe:

educação, atuação e organização da área (1975 – 2010)” (Configuration of the secretarial profession in Sergipe: education, market space and organization of the area (1975 - 2010)), by Rosimeri Ferraz Sabino, developed at the Federal University of Sergipe. The first study, despite considering the vocational education format in tourism, does not establish a dialogue with Commercial Education. Regarding the second study, despite analyzing a profession (secretary) that has already been considered part of the area, it does not discuss Commercial Education as a whole. Thus, we believe that this evidence indicates the need to conduct specific studies on Commercial Education, especially in PhD.

The inexistence of studies dedicated to understanding Commercial Vocational Education as a whole expresses, on the one hand, the complexity of the topic and, on the other, maybe a lack of interest from the university community towards understanding the matter. We also highlight that, out of the 16 papers found, 15 were conducted at Graduate Programs in Education; and one of them is also affiliated to a Graduate Program in History.

Although only one paper is encompassed by the History field, it is possible to state that most studies are developed from a historical perspective, as such studies use theoretical framework affiliated to the historiographical discussion, analyzing documents and presenting specific time frames, which are indicatives of them being part of this field. As example, we highlight: “Criação da Escola Estadual Professor José Ignácio de Souza 1966-1969” (Establishment of Professor José Ignácio de Souza State School 1966-1969); “Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixerl de Parnaíba (1918 -1950)” (Spokespeople of prosperity achievement: Commercial Education and the União Caixerl school in Parnaíba (1918-1950)); “O ensino de Matemática da Academia de Comércio de Santa Catarina nas décadas de 1930 e 1940” (Mathematics education in Santa Catarina Commerce Academy in the 1930s and 1940s); “História do Colégio Agrícola de Uberlândia: da criação a formatura da primeira turma de Técnicos em Agropecuária (1957 - 1972)” (History of the Agricultural School of Uberlândia: from its establishment to the graduation of the first class of Agricultural Technicians (1957-1972)); “Colégio Comercial Oficial de Ituiutaba: reflexões sobre a história da educação profissional pública no pontal do Triângulo Mineiro (1965-1979)” (Official Commerce School of Ituiutaba: reflections on the history of public professional education in Pontal at Triângulo Mineiro (1965-1979)); “A construção de uma cultura política republicana em Minas Gerais nos discursos das reformas da educação pública nas primeiras décadas da República (1891-1910)” (The construction of a republican political culture in Minas Gerais in the speeches regarding public education reforms in the first decades of the Republic (1891-1910)); “Escola Técnica de Comércio de Itabaiana: a Formação de Profissionais Contabilistas (1967-1978)” (Commerce Vocational School of Itabaiana: Professional Development of Accountants (1967-1978)); “Curso Técnico Médio Público em Administração: um estudo sobre grades curriculares e formação no período de 1969 a 1982 na cidade de São Paulo” (Public Secondary Vocational Course in Business and Management: a study on curriculum and professional development between 1969 and 1982 in the city of São Paulo); “O Colégio Marista no contexto da urbanização de Cascavel (1962-1989)” (The Marista School in the urbanization context of Cascavel (1962-1989)); and “A configuração da profissão de secretário em Sergipe: educação, atuação e organização da área (1975 – 2010)” (Configuration of the secretarial profession in Sergipe: education, operation and organization of the area (1975 - 2010)).

Out of all studies located, we chose four to analyze in depth, as they have a direct affiliation to the Commercial Education topic. The first is a Master’s dissertation by Eduardo Cristiano Hass da Silva, conducted in the Graduate Program in History from the Pontifical Catholic University of Rio Grande do Sul. Established within Cultural History, the study investigates the process of professional development of accounting technicians in Rio Grande

do Sul, from the analysis of the Commerce Vocational School of Farroupilha School in Porto Alegre/RS (1950-1983). By using the prosopography methodology, the author analyzes the collective biography of the teachers that taught the school's first classes of accounting technicians, making the social bonds and the careers of these teachers evident. Despite proposing elements to reflect on the professional development of accounting technicians in RS, the study ends up focusing on a single educational institution.

The second paper listed was a Master's dissertation by José Paulo de Andrade (2014), titled "Escola Técnica de Comércio de Itabaiana: a Formação de Profissionais Contabilistas (1967-1978)" (Commerce Vocational School of Itabaiana: Professional Development of Accountants (1967-1978)), which aimed to investigate the establishment and implementation of this institution. The Commerce Vocational School of Itabaiana operated in the city of Itabaiana, Sergipe, from 1967 to 1978, and, uniquely, it was idealized and managed by the city's Catholic Church. The study, from our perspective, presents some weaknesses, among which we highlight the laudatory nature of the text, which, at all times, refers to the institution in an uplifting and grand manner, emphasizing its particularities. Besides, it is noticeable the lack of critics to the sources, as the documents presented, on which the study relies, were selected in a way to emphasize the "positive" elements of the institution's history, discarding the rest. Although the author's proposal is to work with Oral History, he does not mention any theorist on this methodology, nor any type of interview. Moreover, the study does not present a conclusion that indicates elements to understand the history of the institution or of Commercial Education.

The third study chosen is a dissertation by Juliano Espezim Soares Faria, titled "O ensino de Matemática da Academia de Comércio de Santa Catarina nas décadas de 1930 e 1940" (Mathematics education in Santa Catarina Commerce Academy in the 1930s and 1940s). As stated in the title, the author analyzes the teaching of Math in a Commercial Education school in the city of Florianópolis (SC). Based on the time frame proposed (1930-1940), Faria (2011) focuses, especially, on the Francisco Campos and the Gustavo Capanema reforms. The dissertation has a broad documental analysis that relies on the works by Chervel, in order to reflect on the history of school subjects, and by Alain Choppin, to reflect on textbooks. It is noticeable that it is not the author's intention to analyze Commercial Education in depth. Thus, the paper contributes, objectively, to reflect on the History of School Subjects, especially Math.

The fourth paper analyzed is by Gilberto Escório Duarte Filho, whose title is "Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixeral de Parnaíba (1918 -1950)" (Spokespeople of prosperity achievement: Commercial Education and the União Caixeral school in Parnaíba (1918-1950)). As in the study by José Paulo de Andrade, we notice theoretical and methodological weaknesses, such as the presence of a laudatory text on the history of the institution, not contributing much to the History of Commercial Education in general.

Also with the Commercial Vocational Education descriptor, we proceeded with the search on other websites. In the Brazilian Journal of History of Education, we did not find any papers with that descriptor. In the aim of finding studies with an approximate topic, we used the "Vocational Education" descriptor, for which there were also no results. We continued the search on UFU's Journal of History of Education. In this one, we used the same descriptors, but we did not get any significant results, finding only two papers that do not relate to the topic investigated in this study.

The last database searched on with the "Commercial Vocational Education" descriptor was ASPHE's Journal of History of Education. Just as the others, the full expression did not present any results. Once again, we opted for the simplification of the expression to "Vocational Education". The results from this search are presented in the following table:

Table 4 – Studies located under the “Vocational Education” descriptor in the ASPHE’s Journal of History of Education database

Descriptor: Vocational Education			
Area: History of Education			
Year: 2008 to 2017			
Author	Title	Edition	Page numbers
Noguès, Boris	Élèves ou auditeurs? Le public des facultés de lettres et de sciences au 19 ^e siècle (1808-1878) (Pupils or listeners? The audience of language and science programs in the 19 th century (1808-1878))	v.15, n.33 (2011)	88-116
Caspard, Pierre	L’ecole, la famille et l’Etat: un aperçu historique de leurs rapports (School, family and State: a historical approach to their relations)	v.15, n.34 (2011)	9-21
Isobe, Rogéria Moreira Rezende	Inspeção técnica como dispositivo de formação de professores: estratégia de produção de um modelo escolar em Minas Gerais (Technical inspection as a tool for the professional development of teachers: production strategies of a school model in Minas Gerais)	v.17, n.39 (2013)	9-21
Amorim, Mario	Exigência para o desenvolvimento das nossas indústrias: o ensino técnico no contexto da Lei Orgânica do Ensino Industrial (Requirement for the development of our industries: vocational education in the Organic Law of Industrial Education context)	v.17, n.41 (2013)	123-138
Alves, Luis Alberto Marques	Ensino técnico: uma necessidade ou uma falácia? Notas para a compreensão da filosofia do ensino técnico em Portugal e no Brasil (Vocational Education: a necessity or a fallacy? Notes on the understanding of Philosophy in vocational education in Brazil and Portugal)	v.17, n.41 (2013)	103-122
Gonçalves, Irlen Antônio; Versieux, Daniela Pereira	Escrevendo por sobre a terra: as fazendas-modelo em Minas Gerais (1906-1915) (Writing over land: the model farms in Minas Gerais (1906-1915))	v.19, n.46 (2015)	201-222
Silva, Everaldo Paulo da; Schubring, Gert	Cálculo em matemática: um assunto para o ensino em geral ou específico para o ensino técnico (Calculus in Mathematics: a topic for general education or specific to vocational education)	v.20, n.49 (2016)	65-80

Source: Elaborated by the authors.

Out of those papers, we chose for in-depth analysis the paper by Luis Alberto Marques Alves. This study is constituted in reference to theoretical comprehension of Vocational Education in its different formats (agricultural, industrial, commercial, services), though it does not focus specifically on Commercial Education.

After analyzing the papers, we moved on to the second descriptor, “Commercial School”. As well as the first, the search path started at CAPES’s Dissertation and Theses Database. The initial search presented a total result of 1358 studies. By applying the search filter, we obtained a new result, presented as follows:

Table 5 – “Commercial School” descriptor, CAPES’s Dissertation and Theses Database

Descriptor: Commercial School					
Filter by area: Economics, Education, History, Social Sciences and Humanities					
Filter by time: 2008-2017					
	Total	PhD	Master’s	Specialization	Vocational
CAPES’s Dissertation and Theses Database	34	8	25	1	0

Source: Elaborated by the authors.

According to what has been presented above, the search result had a total of 34 studies, out of which eight were from PhD, 25 from Master’s and one from Specialization. The total of studies is listed in Table 6.

Table 6 – Studies located in CAPES’s Dissertation and Theses Database – “Commercial School” descriptor; Area: Economics, Education, History, Social Sciences and Humanities; Year: 2008-2017.

Year	Author	Title	Level/Area	Institution
2008	Polato, Maurício Fonseca	A Fundação Escola de Comércio Álvares Penteado (FECAP) e o Ensino Comercial em São Paulo (1902-1931) (Álvares Penteado Commerce School Foundation (FECAP) and Commercial Education in São Paulo (1902-1931))	Master’s in Education	Pontifical Catholic University of São Paulo
2008	Santos, José Pereira dos	Criação da Escola Estadual Professor José Ignácio de Souza – 1966-1969 (Establishment of Professor José Ignácio de Souza State School – 1966-1969)	Master’s in Education	Federal University of Uberlândia
2008	Sousa, Leia de Cassia Langnor e	A educação pública de Itapeva - SP: da gênese ao Grupo Escolar Coronel Acácio Piedade (séculos XIX e XX) (Public education in Itapeva – SP: the genesis of the Coronel Acácio Piedade School Group)	Master’s in Education	University of Sorocaba
2009	Meira, José Normando Gonçalves	Ciência e prática: ensino agrícola na educação presbiteriana em Minas Gerais (1908-1938) (Science and practice: agricultural education in Presbyterian education in Minas Gerais (1908-1938))	PhD in Education	Pontifical Catholic University of São Paulo
2009	Lima, Maria do Socorro Pereira	Práticas Educativas na Amazônia: cenários, objetos e dizeres de leitores de ambulantes do Centro Comercial de Belém – Pará (Educational Practices in the Amazon: reading sayings, scenarios and objects of wanderers in the Commercial Center of Belém – Pará)	Master’s in Education	Pará State University
2009	Rodrigues, Maysa Gomes	Sob o céu de outra pátria: imigrantes e educação em Juiz de Fora e Belo Horizonte, Minas Gerais (1888-1912) (Under the sky of another homeland: immigrants and education in Juiz de Fora and Belo Horizonte, Minas Gerais (1888-1912))	PhD in Education	Federal University of Minas Gerais

2009	Filho, Ronie Cardoso	São José, O Colégio de Castro. 1904-1994 (São José, The School of Castro. 1904-1994)	PhD in Education	Federal University of Paraná
2010	Gatti, Giseli Cristina do Vale	Tempo de cidade, lugar de escola: dimensões do ensino secundário no Gymnásio Mineiro de Uberlândia (1929-1950) (City time, school place: dimensions of secondary school in Gymnásio Mineiro in Uberlândia (1929-1950))	PhD in Education	Federal University of Uberlândia
2010	Duarte Filho, Gilberto Escórcio	Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixeral de Parnaíba (1918 -1950) (Spokespeople of prosperity achievement: Commercial Education and the União Caixeral school in Parnaíba (1918-1950))	Master's in Education	Federal University of Piauí
2010	Almeida, Matheus Henrique Scaglia Pacheco de	Análise econômico-ambiental da intensificação pecuária de corte no Centro-Oeste brasileiro (Economic and environmental analysis on the increase of beef cattle production in Center-Western Brazil)	Master's in Sciences (Economics and Applied)	University of São Paulo
2010	Martins, Ana Paula	Educação para o trabalho no contexto libertário (Education for work in a libertarian context)	Master's in History	University of São Paulo
2010	Souza, César Neves de	A presença do Colégio São José na formação da elite feminina santista (The presence of São José School in the professional development of the female elite in Santos)	Master's in Education	Catholic University of Santos
2010	Guilherme, Willian Douglas	A educação e o progresso: o Gymnasio de Uberabinha e a Sociedade Anonyma Progresso de Uberabinha (1919 - 1929) (Education and Progress: the Gymnasio of Uberabinha and the Sociedade Anonyma Progresso of Uberabinha (1919-1929))	Master's in Education	Federal University of Uberlândia
2011	Faria, Juliano Espezim Soares	O ensino de Matemática da Academia de Comércio de Santa Catarina nas décadas de 1930 e 1940 (Mathematics education in Santa Catarina Commerce Academy in the 1930s and 1940s).	Master's in Education	Federal University of Santa Catarina
2011	Santos, Andréia Martins de Oliveira	Qualidade de ensino em duas escolas da Rede Municipal do Rio de Janeiro: o que produz a diferença? (Education quality in two municipal schools of Rio de Janeiro: what produces difference?)	Master's in Education	Pontifical Catholic University of Rio de Janeiro
2011	Resende Luciana Araujo Valle de	Ensino profissionalizante e estado militar: (re)articulação por meio dos Polivalentes (Uberlândia, MG, 1971-1980) (Vocational education and the military	Master's in Education	Federal University of Uberlândia

		state: (re)articulation through polyvalents (Uberlândia, MG, 1971-1980))		
2011	Garcia, Daniele da Costa	História do Colégio Agrícola de Uberlândia: da criação a formatura da primeira turma de Técnicos em Agropecuária (1957 - 1972) (History of the Agricultural School of Uberlândia: from its establishment to the graduation of the first class of Agriculture and Animal Husbandry Technicians (1957-1972))	Master's in Education	Federal University of Uberlândia
2012	Okada, Nancy	A análise do Projeto Pedagógico do Curso Superior de Tecnologia em Gestão Comercial: contribuições e desafios para a formação profissional (Analysis of the Pedagogic Project of the Commercial Management Technology Degree Program: contributions and challenges for professional development)	Master's in Education	University of Western São Paulo
2012	Silva, Jóbio Balduino da	Colégio Comercial Oficial de Ituiutaba: reflexões sobre a história da educação profissional pública no pontal do Triângulo Mineiro (1965-1979) (Official Commercial School of Ituiutaba: reflections on the history of public professional education in Pontal at Triângulo Mineiro (1965-1979))	Master's in Education	Federal University of Uberlândia
2012	Souza, Luciene Maria de	Entre o ideal e o real: a construção do pensamento empresarial uberlandense e seus projetos educacionais para a formação dos trabalhadores (Between ideal and real: the construction of the business thinking in Uberlândia and its educational projects for the professional development of workers)	PhD in Education	Federal University of Uberlândia
2013	Junior, Antonio Carlos Gomes	O Ensino Comercial no Brasil: Escola Técnica de Comércio Dr. Fernando Costa (Commercial Education in Brazil: Dr. Fernando Costa Commerce Vocational School)	PhD in Education	Methodist University of Piracicaba
2013	Machado, Raphael Ribeiro	A construção de uma cultura política republicana em Minas Gerais nos discursos das reformas da educação pública nas primeiras décadas da República (1891-1910) (The construction of a republican political culture in Minas Gerais in the speeches regarding public education reforms in the first decades of the Republic (1891-1910))	Master's in Technological Education	Federal Center for Technological Education of Minas Gerais

2014	Andrade, José Paulo de	Escola Técnica de Comércio de Itabaiana: a Formação de Profissionais Contabilistas (1967-1978) (Commerce Vocational School of Itabaiana: Professional Development of Accountants (1967-1978))	Master's in Education	Federal University of Sergipe
2014	Pereira, Fabio Vasconcelos Lima	Escola Complementar de Comércio de Sete Lagoas (1926-1943): trajetória de uma instituição educativa criada para a formação do trabalhador de comércio (Commerce Complementary School of Sete Lagoas (1926-1943): trajectory of an educative institution founded for the professional development of commerce workers)	Master's in Education	Federal Center for Technological Education of Minas Gerais
2015	Riule, Jefferson	Encontros e desencontros de culturas nas trajetórias de docentes e alunos da educação profissional (Matches and mismatches of cultures in the trajectories of teachers and students of vocational education)	Master's in Education	University of São Paulo
2015	Pequin, Bento Salvio	Curso Técnico Médio Público em Administração: um estudo sobre grades curriculares e formação no período de 1969 a 1982 na cidade de São Paulo (Public Secondary Vocational Course in Business: a study on curriculum and professional development between 1969 and 1982 in the city of São Paulo)	Master's in Education	Pontifical Catholic University of São Paulo
2015	Lima, Ederson Prestes Santos	História, memória e educação no olhar "photographico" de Guilherme Glück (Lapa, 1920-1953) (History, memory and education in Guilherme Glück's "photographic" view (Lapa, 1920-1953))	PhD in Education	Federal University of Paraná
2016	Gallucci, Claudia Margarido	Programa de aprendizagem profissional e comercial e pessoas com deficiência intelectual (Commercial and vocational education program and people with intellectual disability)	Master's in Education	Moura Lacerda University Centre
2016	Eid, Gabriel Sarmento	Produção de subjetividades de jovens de uma escola profissionalizante no contexto da sociedade de consumo (Production of subjectivities by young people from a vocational school in the context of the American-consuming society (2016))	Master's in Education	Salesian University Center of São Paulo
2016	Bezerra, Jose Denis de Oliveira	Vanguardismos e modernidades: cenas teatrais em Belém do Pará (1941-1968) (Avant-gardisms and modernities: theatrical scenes in Belém, Pará (1941-1968))	PhD in History	Federal University of Pará

2016	Ferreira, Rafael de Farias	Tessitura de memórias e narrativas de rendeiras do Cariri Paraibano na Educação Básica (Weaving of memories and narratives of lacemakers from Cariri, Paraíba, in Basic Education)	Specialization in Teacher's Professional Development	Federal University of Paraíba
2016	Andrade, Francielle Aparecida Garuti de	O Colégio Marista no contexto da urbanização de Cascavel (1962-1989) (Marista School in the urbanization context of Cascavel (1962-1989))	Master's in Education	State University of Maringá
2017	Silva, Eduardo Cristiano Hass da	A gênese de um espaço profissional: a Escola Técnica de Comércio do Colégio Farroupilha de Porto Alegre/RS (1950-1983) (The genesis of a professional space: Commerce Vocational School of Farroupilha School in Porto Alegre/RS (1950-1983))	Master's in History	Pontifical Catholic University of Rio Grande do Sul
2017	Bandeira, Taina da Silva	Escola Técnica de Comércio União Caixeiral: gênese e dualidades de um processo de criação (1911 a 1937), no Município de Mossoró, RN (União Caixeiral Commerce Vocational School: genesis and dualities of a creation process (1911 to 1937), in the city of Mossoró, RN)	Master's in Education	Federal University of Rio Grande do Norte

Source: Elaborated by the authors.

A general analysis of the studies presented in Table 6 allowed us some observations made from new data systematization, as well as other forms of grouping allowed us to notice certain instigating characteristics and recurrences to reflect on the results obtained. The first one concerns the area and level of the studies. To facilitate the observation, we propose a new table, produced based on the last one:

Table 7 – Quantitative analysis of studies located in CAPES's Dissertation and Theses Database for the "Commercial School" descriptor, with filters.

	Master's	PhD	Specialization	Total
Education	23	7	1	31
History	1	1	0	2
Economic Sciences	1	0	0	1
Total	25	8	1	34

Source: Elaborated by the authors.

According to Tables 6 and 7, we may highlight that more than half of the total of studies located (34) were developed in Graduate Programs in Education (31), followed by studies in the areas of History (two) and Economic Sciences (one). Besides, out of the 34 studies located, 25 were conducted within the Master's level, and only eight within the PhD level.

Resuming the analysis of Table 6, we highlight that not all studies were selected for reading, having chosen those that are closer to the topic and the discussion on which this paper focuses. It is also important to evidence that some studies located with the "Commercial School" descriptor are the same found with the "Commercial Vocational

Education” descriptor, which goes to show the convergence of the descriptors chosen and increases the approximations proposed in this paper.

The studies that had already been selected for full reading and analysis and that appear again with the new descriptor were: Eduardo Cristiano Hass da Silva’s dissertation, titled “A gênese de um espaço profissional: a Escola Técnica de Comércio do Colégio Farroupilha de Porto Alegre/RS (1950-1983)” (The genesis of a professional space: Commerce Vocational School of Farroupilha School in Porto Alegre/RS (1950-1983)); José Paulo de Andrade’s dissertation, whose title is “Escola Técnica de Comércio de Itabaiana: a Formação de Profissionais Contabilistas (1967-1978)” (Commerce Vocational School of Itabaiana: Professional Development of Accountants (1967-1978)); Juliano Espezim Soares Faria’s (2014), titled “O ensino de Matemática da Academia de Comércio de Santa Catarina nas décadas de 1930 e 1940” (Mathematics education in Santa Catarina Commerce Academy in the 1930s and 1940s); and Gilberto Escórcio Duarte Filho’s dissertation, with the title “Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixeral de Parnaíba (1918 -1950)” (Spokespeople of prosperity achievement: Commercial Education and the União Caixeral school in Parnaíba (1918-1950)).

Besides these studies, we also analyzed the dissertation by Maurício Fonseca Polato (2008), “A Fundação Escola de Comércio Álvares Penteado (FECAP) e o Ensino Comercial em São Paulo (1902-1931)” (Álvares Penteado Commerce School Foundation (FECAP) and Commercial Education in São Paulo (1902-1931)). In this study, the author investigates the development of Commercial Education in São Paulo, based on the private institution FECAP, between the years 1902 and 1931. Polato (2008) focuses on the context of the school foundation, analyzing the actions of its idealizers within the First Brazilian Republic context. Despite the significant analyses presented, the author’s study lacks concepts that theoretically support it, especially regarding History of Education. It is important to stress that the study presents an important documental corpus for the study of the History of Commercial Education in São Paulo. The corpus presented is at the FECAP Library, located in São Paulo/SP. It comprises books on the history of accounting, annals of American accounting gatherings, textbooks for accounting teaching, among others. This documentation, which is preserved in this institution, contributes greatly to the research path of this education format.

Following, the search with the “Commercial School” descriptor continued on the websites of the journals selected. However, no materials were found in any of these journals (Revista Brasileira de História da Educação – Brazilian Journal of History of Education, Cadernos de História da Educação – UFU’s Journal of History of Education and Revista de História da Educação – ASPHE’s Journal of History of Education).

The last descriptor used was “Accounting Education”; and, thus, as for the others, the search began on CAPES’s Dissertation and Theses Database. The first search result was 695 papers. After filtering by area (Education, History, Social Sciences and Humanities) and time (2008-2017), the number of papers found was 30, as follows:

Table 8 – Papers found in CAPES’s Dissertation and Theses Database – Accounting Education

Descriptor: Accounting Education					
Filter by area: Education, History, Social Sciences and Humanities					
Filter by time: 2008-2017					
	Total	PhD	Master’s	Specialization	Vocational
CAPES’s Dissertation and Theses Database	30	6	20	3	1

Source: Elaborated by the authors.

On Table 8, it is evidenced that, out of the 30 papers found, six were conducted within the PhD level; 20 within Master's; three within specialization; and there is one study within the vocational level. Following, we present the list of papers found:

Table 9 - Papers found in CAPES's Dissertation and Theses Database – Descriptor: “Accounting Education”; Area: Education, History, Social Sciences and Humanities; Year: 2008-2017

Year	Author	Title	Level/Area	Institution
2008	Benadiba, Moses	De contador a professor de ciências contábeis: uma investigação (auto)biográfica a partir das problemáticas da prática pedagógica e da pesquisa (From accountant to accounting teacher: a(n) (auto)biographic investigation based on the matters of pedagogic practice and research)	Master's in Education	Methodist University of São Paulo
2008	Santos, José Pereira dos	Criação da Escola Estadual Professor José Ignácio de Souza 1966 -1969 (Establishment of Professor José Ignácio de Souza State School 1966-1969)	Master's in Education	Federal University of Uberlândia
2009	Barbosa, Paulo Ferreira	A ciência e arte na contabilidade (Science and Arts in Accounting)	Master's in History of Science	Pontifical Catholic University of São Paulo
2009	Araújo, Dirceu Carneiro de	O professor de Ciências Contábeis e os saberes envolvidos na formação de futuros profissionais da área. Um estudo por meio da Metodologia da Problematização (The accounting teacher and the knowledge involved in the professional development of future accountants. A study based on the Problematization Methodology)	Master's in Education	State University of Londrina
2009	Silva, Elisabeth Monteiro da	Inventário analítico e registro de autoridade do Fundo Colégio Pedro II (Analytical inventory and authority registration of Pedro II School Fund)	Specialization in History, Politics and Cultural Goods	Getulio Vargas Foundation /RJ, Rio de Janeiro
2010	Nez, Jadina de	O neopatrimonialismo e o ensino de Contabilidade (Neopatrimonialism and Accounting education)	Master's in Education	University of Extreme Southern Santa Catarina
2010	Dias, Cláudio Marcos Praxedes	O papel do professor do Curso de Ciências Contábeis na relação professor-aluno e sua influência no processo ensino-aprendizagem (The role of the Accounting teacher in the student-teacher relation and their influence on the teaching-learning process)	Master's in Education	Federal University of Sergipe
2010	Oliveira, Vilma Vieira Mão	A percepção dos discentes sobre a prática docente no ensino de contabilidade de uma instituição de ensino superior privada do sudoeste do	Master's in Education	Moura Lacerda University Centre

		estado de Minas Gerais (The students' perception on the teaching practice in accounting education of a private higher education institution in Southwestern Minas Gerais)		
2010	Duarte Filho, Gilberto Escórcio	Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixerál de Parnaíba (1918 -1950) (Spokespeople of prosperity achievement: Commercial Education and the União Caixerál school in Parnaíba (1918-1950))	Master's in Education	Federal University of Piauí
2011	Cassimiro, Martha Ludovico	As relações entre o Ensino Médio e a Educação Profissional: o caso de um curso técnico de contabilidade do SENAC DF (The relations between High School and Vocational Education: the case of an accounting vocational course of SENAC DF)	Master's in Education	Catholic University of Brasília
2011	Faria, Juliano Espezim Soares	O ensino de Matemática da Academia de Comércio de Santa Catarina nas décadas de 1930 e 1940 (Mathematics education in Santa Catarina Commerce Academy in the 1930s and 1940s)	Master's in Education	Federal University of Santa Catarina
2012	Montibeller, Claudia	Curso técnico: reflexos na trajetória ocupacional de estudantes com idade igual ou superior a 40 anos (Vocational course: reflects on the occupational path of 40+-year-old students)	Master's in Education	University of Vale do Itajaí
2014	Araujo, Manoel Antonio Oliveira	Reformulação curricular do curso de Ciências Contábeis na Universidade Estadual do Sudoeste da Bahia, a partir do olhar dos concluintes do curso do ano de 2012 (Curricular reformulation of the Accounting degree program in State University of Southwestern Bahia, from the perspective of the program's graduates in the year 2012)	PhD in Education	Pontifical Catholic University of São Paulo
2014	Souza, Andre Alves de	A visão dos professores de Ciências Contábeis sobre os saberes pedagógicos necessários à docência (The accounting teachers' perspective on pedagogical knowledge needed for teaching)	Master's in Education	Moura Lacerda University Centre
2014	Monteiro, Antonio Alvares	Análise da disciplina Perícia Contábil em Cursos de Ciências Contábeis (Analysis of the Forensic Accounting Course in Accounting Programs)	Master's in Education	Catholic University of Santos
2014	Alexandre, Elimar Rodrigues	A temática ambiental no Curso de Graduação de Ciências Contábeis: um enfoque sobre a ambientalização curricular (The environmental topic in undergraduate accounting courses: a reflection on curricular environment)	Master's in Education	Pontifical Catholic University of Santos

2014	Agnol, Adriane Dall	A formação pedagógica do professor do curso de ciências contábeis: um estudo de caso na Faculdade Regional de Palmitos – FAP (The pedagogical development of accounting teachers: a case study in the Regional College of Palmitos – FAP)	Master's in Education	Integrated Regional University of Upper Uruguay and Missions
2015	Vendruscolo, Maria Ivanice	Modelo pedagógico para o desenvolvimento de competências docentes em contabilidade por educação a distância (Pedagogical model to develop the teaching competences in accounting via e-learning)	PhD in Informatics in Education	Federal University of Rio Grande do Sul
2015	Pereira, Jussara Placido Rangel	Contabilidade Ambiental no Curso de Ciências Contábeis: estudo de caso na Faculdade Vale do Cricaré (Environmental Accounting in the Accounting Course: case study in Vale do Cricaré College)	Specialization in Social Management, Education and Regional Development	Vale do Cricaré College
2015	Ferreira, Marcelo Marchine	Docência no ensino superior: aprendendo a ser professor de contabilidade (Teaching in Higher Education: learning to be an accounting teacher)	PhD in Education	Federal University of São Carlos
2015	Silva, Rogerio Antonio da	A disciplina de Contabilidade Aplicada ao setor público no ensino das Ciências Contábeis: uma análise documental do currículo e seus aspectos políticos (The Accounting subject applied to the public sector in Accounting education: a documental analysis of curriculum and its political aspects)	Master's in Education	Moura Lacerda University Centre
2015	Silva, Marli Auxiliadora da	De Portugal ao Brasil - a trajetória histórica do Ensino Superior de Contabilidade (1940-1985): concepções e tendências relativas aos aspectos de formação dos profissionais em Contabilidade (From Portugal to Brazil – the historical path of the Higher Education in Accounting (1940-1985): conceptions and trends related to aspects of professional development in accounting)	PhD in Education	Federal University of Uberlândia
2015	Pereira, Aldo Roberto	Políticas de Educação Profissional nos Cursos Técnico em Contabilidade: impactos e desafios no período entre 1997 e 2004 – Lages-SC (Professional Education policies in Accounting Vocational Courses: impacts and challenges in the time between 1997 and 2004 – Lages, SC)	Master's in Education	University of the Santa Catarina Plateau
2015	Morais, Robson Santos	Docência universitária: saberes pedagógicos necessários à formação do professor de Ciências Contábeis	Specialization in Technologies,	Federal University of Uberlândia

		(University teaching: pedagogical knowledge necessary to the professional development of accounting teachers)	Communication and Education	
2015	Postiglione, Elionai de Moraes	Educational Technology Network. Medium Level Polytechnic Schools. Collaborative Writing-Reading. Action Research	Master's in Education	Federal University of Santa Maria
2015	Torres, Michele Goncalves Romcy.	Avaliação da aprendizagem de pessoas com deficiência no Ensino Superior: concepções de alunos, professores e coordenadores da FEAAC-UFC (Learning assessment of people with disabilities in Higher Education: conceptions on students, teachers and supervisors at the Economics, Business and Accounting School of the Federal University of Ceará)	Master's in Education	Federal University of Ceará
2016	Oleiro, Walter Nunes	A Educação Ambiental no ensino da Contabilidade nos cursos de Ciências Contábeis de instituições federais de ensino superior do Rio Grande do Sul (Environmental Education in accounting education in accounting courses of federal higher education institutions in Rio Grande do Sul)	PhD in Education	Federal University of Rio Grande do Sul
2016	Anna, Eduardo Henrique Nascimento Sant	Identificação do perfil profissiográfico requerido pelos escritórios de contabilidade de São Mateus/ES e a percepção com relação ao egresso do curso de Ciências Contábeis da Faculdade Vale do Cricaré (Identification of the professional profile required by accounting offices in São Mateus/ES and the perception regarding the Accounting course graduation of Vale do Cricaré College)	Specialization in Social Management, Education and Regional Development	Vale do Cricaré College
2016	Kettle, Wagnoor Macieira	Formação continuada de docentes em Ciências Contábeis: reflexões sobre o ensino e a aprendizagem do Método das Partidas Dobradas (Teacher's continuing professional development in Accounting: reflections on teaching and learning of the Double-entry Bookkeeping Method)	PhD in Education	Methodist University of Piracicaba
2017	Silva, Eduardo Cristiano Hass da	A gênese de um espaço profissional: a Escola Técnica de Comércio do Colégio Farroupilha de Porto Alegre/RS (1950-1983) (The genesis of a professional space: Commerce Vocational Program of Farroupilha School in Porto Alegre/RS (1950-1983))	Master's in History	Pontifical Catholic University of Rio Grande do Sul

Source: Elaborated by the authors.

As we can observe from the table, some papers listed had already been identified in other descriptors and were, previously, selected for reading: they are the dissertations by Eduardo Cristiano Hass da Silva, Juliano Espezim Soares Faria and Gilberto Escórcio Duarte Filho. From this new group, we selected the PhD thesis by Marli Auxiliadora da Silva, which is analyzed in the next topic, as it focuses on Commercial Education in Portugal.

Next, the search with the “Accounting Education” descriptor continued on the Brazilian Journal of History of Education, finding one paper, which coincidentally reports on the results from Marli Auxiliadora da Silva’s thesis. Thus, we chose to work with the thesis, as it is more in-depth than the paper published. We did not find any papers on UFU’s Journal of History of Education and ASPHE’s Journal of History of Education.

Despite the importance of this stage of the systematized search, the results ended up focusing only on thesis, dissertations and articles, mostly produced in Brazil. Also, taking into account the analyses presented so far, it is possible to infer that, except for Marli Auxiliadora da Silva’s thesis and Luis Alberto Marques Alves’s article (Portuguese), all the other studies are focused on Brazilian institutions.

In an attempt to expand the reach of this cartography, while searching for other types of studies (e.g. books) and studies conducted in other countries, we chose to search on websites such as Scholar Google. The search results comprised productions that are relevant not only to the Brazilian context, but also to Commercial Education in Italy, Portugal, Spain and other countries. Regarding Brazil, we located the book “Reformas de Ensino, modernização administrada: a experiência de Francisco Campos – anos vinte e trinta” (Education reforms, managed modernization: Francisco Campos’s experience – 1920s and 1930s), which is a result of Maria Célia Marcondes de Moraes’s PhD thesis. In the study, the author discusses the relation between education and politics in Francisco Campos’s perspective, who was Secretary of Internal Affairs of the State of Minas Gerais (1926-1930), Minister of Public Health and Education Affairs (1930-1932) and Secretary of Education of the Federal District (1935-1937). Even though it does not discuss Commercial Education specifically, the study allows us to understand elements of Francisco Campos’s policy, who, as a legislator, also regarded Commercial Education.

According to the path we have trailed so far, we were able to identify that papers produced on Commercial Education in Brazil are mostly focused on studying specific national institutions, not concerned with proposing connections with the macro-Brazilian scope or with the constitution of this education format in other countries. The expansion of cartography was enabled by the results found in searches on Scholar Google, as we present next.

Expanding the cartography: studies on Commercial Education in Italy, Portugal and Spain

In this section, we will present an analysis of some studies concerning Commercial Education in Italy, Portugal and Spain. According to what we highlighted previously, with the exception of one article and one PhD thesis published in Brazil, all other studies were conducted in other countries. The small number of Brazilian papers that is concerned with the international character of the matter reflects the lack of knowledge, on Brazilians’ part, regarding macro-oriented productions on Commercial Education.

We have found the study “*Professional Men, Professional Women: The European Professions from the Nineteenth Century until Today*” by Maria Malatesta, published in 2011, in book format. In this work, the author proposes to analyze the main European liberal professions in a historical study that relies on sociological concepts. Among the professions studied, there are accountants, which are professionals connected to commerce and accounting. The text also contextualizes the establishment of higher education schools of

commerce, the insertion of accounting topics to university curriculums and the acknowledgement of the profession in Great Britain, France, Italy and Germany.

Although Malatesta's work focuses on analyzing the period that starts in the 19th century, the author's research offers important elements to contemplate the emergence of accounting and, consequently, of Commercial Education. According to Malatesta, accounting and the accounting professions emerged in Italian medieval cities which, along with their merchandise, exported professionals to work in different European regions.

Another work that contributes to the reflection on Commercial Education, especially in Italy and Spain, is "*Libros de comercio: antecedentes históricos, legislación, jurisprudencia*" (Commerce books: historical antecedents, legislation, jurisprudence), by Italo Luis Grassi. Published in Argentina, the work analyzes the books used by commerce professionals, as well as the legislation concerning the production and maintenance of these registers. Regarding the commercial codes, the author states that they were improved and diffused from the moment it became mandatory to use double-entry bookkeeping and books exclusive for commercial registration.

Specifically focused on the Italian Commercial Education, we found the book "*Il segreto della ricchezza degli altri paesi è la scienza, è l'istruzione técnica: Percorsi di formazione técnica e professionale nell'Italia dell'Ottocento*" (The secret of the wealth of other countries is science, it is technical education: professional development in nineteenth-century Italy), by Valeria Viola. A result of the author's PhD thesis, the work analyzes the professional and technical instruction in Italy and in Molise during the 19th century, offering not only a study of some specific institution, but a general picture of Commercial Vocational Education in Italy. When analyzing the Italian Commercial Education, Viola identifies a series of conflicts that occurred during the establishment of this education format. The author points out different reforms that legislated and organized Commercial Education, evidencing surrounding disputes – sometimes regarding a predominantly technical license, sometimes regarding a generalist one. The study presents a methodological characteristic and a scope not explored in Brazil: instead of focusing on a single institution, it takes the education format as research object at the same time it proposes articulations between legal regulations and the schools in Molise.

Based on the studies found and analyzed, it is possible to state that, inspired by the Italian experience, Commercial Education became known and used in other European countries: Great Britain, France, Germany, Portugal and Spain. Regarding Portugal, we highlight the existence of the PhD thesis in Education by Marli Auxiliadora da Silva (2015), titled "De Portugal ao Brasil - a trajetória histórica do Ensino Superior de Contabilidade (1940-1985): concepções e tendências relativas aos aspectos de formação dos profissionais em contabilidade" (From Portugal to Brazil – the historical path of the Higher Education in Accounting (1940-1985): conceptions and trends related to aspects of professional development in accounting). Through the analysis of two institutions, the School of Economics, Business and Accounting from the University of São Paulo (FEA-USP) and the Lisbon Accounting and Business School (ISCAL), the author proposes a comparative study on Higher Education in Accounting in Brazil and Portugal. As in Viola's thesis (2016), Auxiliadora's research innovates in one aspect in comparison to the rest, as it does not focus the analysis on a single education institution. By comparing Commercial Education in Brazil and in Portugal, the author provides elements to reflect on not just one school, but on the "Commercial Education" format as a whole. Also, Auxiliadora's study takes one step further than the others, as it uses some literature that has not been much explored. However, considering that it is not the author's aim to propose a narrative on the Commercial Education format itself, the study leaves some gaps that suggest the importance of new studies on the topic.

Still concerning Portugal, we highlight the dissertation titled "A Escola Prática Comercial Raul Dória: memória de um espaço de Ensino Comercial (1902-1964)" (Raul Dória Commercial Vocational School: memories of a Commercial Education space (1902-1964)), by Mário Lázaro

Santos Vieira, which was conducted within the Graduate Program in History and Education at the University of Porto. In it, the author analyzes the history of Raul Dória Commercial Vocational School, which operated between the years 1902 and 1963/1964 and that, throughout its operation, offered test-prep courses, Elementary/Employee courses in Commerce or Office, Complementary courses, Travelling Salesman courses, Colonial courses, Secondary/Post-Secondary courses in Commerce, Home Economics and Bookkeeping. The thematic proximity left no doubts in terms of the importance of this study.

The analysis of the studies listed here allows us to infer that, until the 18th century, Portugal imported commerce professionals, mostly from Italian cities. Relying on Alves (2013) and Silva (2015), we identified that the emergence of Portugal's systematized Commercial Education occurs due to the Pombaline Reforms in 1759, which, in turn, led to a mercantile and administrative restructuring of Portugal.

Regarding Spain, we found two specific studies. The first is the aforementioned book by Grassi (1944). According to the author, in Spain, the commerce development may be associated to the foundation of the town of Bilbao, which got a weekly market, increasing extraordinarily the commercial activity in the region. Thus, in the 15th century, a perfectly organized merchants' affiliation (consulate) was formed. After the formation of this affiliation, some of the first commercial acts and laws were created, in 1459. According to the author, these acts were only replaced in 1725, with the establishment of laws proposed by a Company Register.

The first Spanish body of commercial law is directly linked to Bilbao; for Grassi (1944, our translation) "[...] the regulations of Bilbao of 1737 constitute the first Spanish body of commercial law that comprises both maritime and land commerce".⁴ The regulation set was replaced, in May 1829, by the Spanish Commercial Code, signed off by Fernando VII. Both the Ordenanzas (Regulations) of Bilbao and the Spanish Commercial Code are directly related to the need to train commerce professionals in Spain, as both establish that merchants should have books specific for commercial registration, as well as enough knowledge to register and use the books.

The second study consists of a book by Rafael Donoso Anes⁵, titled "*Una contribución a la Historia de la Contabilidad: análisis de las prácticas contables desarrolladas por la Tesorería de la Casa de la Contratación de las Indias de Sevilla (1503-1717)*" (A contribution to the History of Accounting: analyses of accounting practices developed by the Treasury of the House of Trade of the Indies in Seville (1503-1717)). Published in 1996 by the University of Sevilla Publishing House, the work stresses the importance of the implementation process of the Italian doubly-entry bookkeeping system in Spain, analyzing the 16th, 17th and 19th centuries.

Final Remarks

We began this paper presenting the intention to build a cartography on Commercial Education, which is a process understood as an ordered and systematized mapping of productions on such education format. We moved on to present the descriptors chosen for the search of studies on the Brazilian databases and analyze some of the papers found. Also, we presented some studies focused on Commercial Education in Italy, Portugal and Spain. In general, the results of the searches allow us to make some observations regarding these productions.

⁴ In the original: "[...] las Ordenanzas de Bilbao de 1737 constituyen el primer cuerpo de Derecho mercantil español que abraza el comercio terrestre y marítimo".

⁵ It is important to stress that Rafael Donoso Anes has conducted a series of studies focused on the History of Accounting in Spain. However, we chose to analyze only this work, which contributes significantly to the understanding of the relation between Commercial Education in Italy and Spain.

Regarding the searches conducted on CAPES's Dissertation and Theses Database, we observe the predominance of studies conducted within the Master's in relation to the PhD. With the selected descriptors, we found a total of 80⁶ studies, among which 58 were dissertations, five were specialization papers and 16 were thesis. This information evidences the relatively smaller number of studies conducted in PhD, which tends to allow researchers more time to dedicate to the investigated theme.

Also, we verified, in the analysis of the tables with the categories "name of the author", "title of research", "level/area", "year" and "institution", the existence of at least 35 studies focused on the study of a single institution, not concerned with the study of the Commercial Education area. Thus, we observe studies on specific institutions, but not on the Commercial Education format as a whole. The exception is Marli Auxiliadora da Silva's thesis (2015), which conducts a compared analysis of Higher Education in Accounting in Portugal and Brazil.

Regarding the scientific papers, the search on the main Brazilian journals' databases in the area allows us to confirm the existence of a spare number, in our view, of papers on the topic, as few of the papers found focus, in fact, on Commercial Education, even in the case of titles that do suggest the theme. It was in papers found on websites as Scholar Google that we identified studies on Commercial Education in Italy, Portugal and Spain, which are not much utilized in Brazilian studies. Such studies offer thematic and methodological indications to Brazilian researchers.

We believe these assessments point towards the absence of studies, in Brazil, that have Commercial Education as their central area of investigation. We refer to investigations similar to the one conducted by Valéria Viola (2016) in the case of Italy. This would be very relevant in the Brazilian context, as the studies found tend to focus on specific cases, lacking relations to the macro scope. Another possibility for future investigation would be, in our view, to continue the proposal of compared research developed by Maria Auxiliadora da Silva (2015): considering the emergence of Commercial Education in Italy and its unfolding in Europe, papers that focused on this process would be of great relevance to the area.

Thus, there are several research possibilities on the different Commercial Education reforms; the interference of the State in the professional development of accountants; the several curricular changes; the establishment of a body of scientific knowledge that characterizes the area; and the operation of the reforms in different institutions – including studies from a comparative perspective –; among so many other possibilities that place this education format in the center of the discussion.

References

ABREU, Carina Vasconcellos. *O curso técnico em guia de turismo na faculdade SENAC Porto Alegre/RS (2012 – 2015)*. Tese (Doutorado em Educação), Pontifícia Universidade Católica do Rio Grande do Sul, 264 p. 2015.

ALVES, Luis Alberto Marques Ensino técnico: uma necessidade ou uma falácia? Notas para a compreensão da filosofia do ensino técnico em Portugal e no Brasil. *Revista História da Educação*, 17, n.41 (2013): 103-122. DOI: <https://doi.org/10.1590/S2236-34592013000300007>

ANDRADE, Francielle Aparecida Garuti de. *O Colégio Marista no contexto da urbanização de Cascavel (1962-1989)*. Dissertação (Mestrado em Educação), Universidade Estadual de Maringá, 170 p. 2016.

⁶ The total number of studies takes into account the total number of papers per descriptor, not excluding papers that appear in more than one descriptor.

ANDRADE, José Paulo de. *Escola Técnica de Comércio de Itabaiana: a formação de profissionais contabilistas (1967-1978)*. Dissertação (Mestrado em Educação) - Universidade Federal de Sergipe, São Cristóvão, 177 p. 2014.

CHERVEL, André. A história das disciplinas escolares: reflexões sobre um campo de pesquisa. *Teoria & Educação*, n. 2 (1990): 177-229.

DONOSO ANES, Rafael. *Una contribución a la Historia de la Contabilidad: análisis de las prácticas contables desarrolladas por la Tesorería de la Casa de la Contratación de las Indias de Sevilla (1503-1717)*. Sevilla: Editorial Universidad de Sevilla, 1996.

DUARTE FILHO, Gilberto Escórcio. *Porta-vozes da conquista da riqueza: o Ensino Comercial e a escola União Caixerai de Parnaíba (1918 -1950)*. Dissertação (Mestrado em Educação), Universidade Federal do Piauí, 118 p. 2010.

ESCOLANO BENITO, Agustín. Memoria de la educación y cultura de la escuela. In *La memoria y el deseo: Cultura de la escuela y educación deseada*, editado por Agustín Escolano Benito e José Maria Hernández Días. Valencia: Editorial Tirant Lo Blanch, 2002. 19-42.

FARIA, Juliano Espezin Soares. *O ensino de Matemática da Academia de Comércio de Santa Catarina na década de 1930 e 1940*. Dissertação (Mestrado em Educação), Universidade Federal de Santa Catarina, 269 p. 2011.

GARCIA, Daniele da Costa. *História do Colégio Agrícola de Uberlândia: da criação a formatura da primeira turma de Técnicos em Agropecuária (1957 - 1972)*. Dissertação (Mestrado em Ciências Humanas), Universidade Federal de Uberlândia, 167 p. 2011.

GRASSI, Italo Luis. *Libros de comercio: antecedentes históricos, legislación, jurisprudencia*. Buenos Aires: Universidad de Buenos Aires, Facultad de Ciencias Económicas, 1944.

LUNA, Sergio Vasconcelos de. *Planejamento de Pesquisa: uma introdução*. São Paulo: EDUC, 2011.

MACHADO, Raphael Ribeiro. *A construção de uma cultura política republicana em Minas Gerais nos discursos das reformas da educação pública nas primeiras décadas da República (1891-1910)*. Dissertação (Mestrado em Educação Tecnológica), Centro Federal de Educação Tecnológica de Minas Gerais, 2013.

MALATESTA, Maria. *Professional Men, Professional Women: The European Professions from the Nineteenth Century until Today*. Cornwall: Sage Publications, 2011.

MORAES, Maria Célia Marcondes de. *Reformas de Ensino, modernização administrada: a experiência de Francisco Campos – anos vinte e trinta*. Florianópolis: UFSC, Centro de Ciências da Educação, Núcleo de Publicações, 2000.

PEQUIN, Bento Salvio. *Curso Técnico Médio Público em Administração: um estudo sobre grades curriculares e formação no período de 1969 a 1982 na cidade de São Paulo*. Dissertação (Mestrado em Educação), Pontifícia Universidade Católica de São Paulo, 2015.

POLATO, Maurício Fonseca. *A Fundação Escola de Comércio Álvares Penteado (FECAP) e o Ensino Comercial em São Paulo - 1902-1931*. Dissertação (Mestrado em Educação), Pontifícia Universidade Católica de São Paulo, 98 p. 2008.

SABINO, Rosimeri Ferraz. *A Configuração da Profissão de Secretário em Sergipe: Educação, Atuação e Organização da Área (1975 – 2010)*. Tese (Doutorado em Educação), Fundação Universidade Federal de Sergipe, 387 p. 2017.

SANTOS, José Pereira dos. *Criação da Escola Estadual Professor José Ignácio de Souza 1966 -1969*. Dissertação de Mestrado, Universidade Federal de Uberlândia, 2008.

SCHRIEWER, Jürgen. *Pesquisa em educação comparada sob condições de interconectividade global*. São Leopoldo: Oikos, 2018. Tradução de Geraldo Korndörfer e Luís Marcos Sander.

SILVA, Eduardo Cristiano Hass da. *A Gênese de um Espaço Profissional: A Escola Técnica de Comércio do Colégio Farroupilha de Porto Alegre/RS (1950-1983)*. Porto Alegre, 2017. Dissertação (Mestrado) - Escola de Humanidades, Programa de Pós-Graduação em História, PUCRS, 2017.

SILVA, Jóbio Balduino da. *Colégio Comercial Oficial de Ituiutaba: reflexões sobre a história da educação profissional pública no pontal do Triângulo Mineiro (1965-1979)*. Dissertação (Mestrado em Educação), Universidade Federal de Uberlândia, 2012.

SILVA, Marli Auxiliadora da. *De Portugal ao Brasil - a trajetória histórica do Ensino Superior de Contabilidade (1940-1985): concepções e tendências relativas aos aspectos de formação dos profissionais em Contabilidade*. Tese (Doutorado em Educação), Universidade Federal de Uberlândia, 208 p. 2015.

VIEIRA, Mário Lázaro Santos. *A Escola Prática Comercial Raul Dória: memória de um espaço de Ensino Comercial (1902-1964)*. Dissertação (Mestrado em História da Educação), Universidade do Porto, 178 p. 2010.

VIOLA, Valeria. *Il segreto dela ricchezza degli altri paesi è la scienza, è l'istruzione técnica: Percorsi di formazione: Percorsi di formação técnica e professionale nell'Italia dell'Ottocento*. Lecce: Pensa MultiMedia Editores, 2016.