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SUPERVISED INTERNSHIP DISCIPLINES AND THEIR CONTRIBUTIONS AS A TRAINING TOOL FOR THE LABOR MARKET: A STUDY ON THE PERCEPTION OF UNIVERSITY STUDENTS

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ABSTRACT

The internship is an important point for the career development of every professional, it provides students with knowledge of the areas of their profession and from this, they have the opportunity to enter the job market and follow the area of their choice. In view of this, this article discusses the perception of the students' view of the relevance of supervised internship disciplines and their contributions to the training and education of students. The choice for the theme of this work is related to the purpose of understanding how the supervised internship seen by the students of campus IV of UFPB. It seeks to understand if it contributes to the preparation of students for the job market, since most of the time, the internship is the first contact of students with the profession. The technique used in the proposed research is bibliographic, documentary and with a case study, with the application of a questionnaire developed for the research and has 12 questions, 3 of which are open questions. Responses were collected from 27 students, of the 87 who are taking the disciplines of internship I, II, III, IV of the accounting sciences course, in the period of 2021.2. Due to the Covid-19 pandemic, many commercial activities have undergone modifications to fit the current reality and with the internship activities it was no different in the period of application of the research, the disciplines of supervised internship have undergone modifications to continue the activities in the current scenario. When we

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evaluate the answers collected also on this subject, we can see that the different opinions of the students are, in general, in tune, demonstrating that regardless of age, the period they are attending and the internship subjects they have taken or are currently taking. The student's thinking is similar, where he emphasizes the importance of the internship discipline for development, training and entry into the job market.

Keywords: Supervised Internship. Accounting. Labor Market. Training. Perception.

INTRODUCTION

Considering that the job market is increasingly competitive today and due to the constant changes, and the rapid development of institutions, it is extremely important for the professional to always be updating. It is expected that he is specializing, acquiring more and more knowledge, thus contributing positively to his work environment and managing to perform among others in the market.

For the professional accountant it is no different, despite the wide area of activity, and can then work in several areas, including auditing, academia, consulting, expertise, among others, he needs to be able to assume certain functions, always looking for a differential in his professional way of acting.

This training begins with the undergraduate degree in Accounting Sciences, where it is possible to acquire knowledge of various areas of activity in the theoretical field, however, it is through the internship that we can confront theory and practice, and thus make better use of the knowledge acquired. Therefore, this project proposes to contribute so that the student initially becomes aware of the supervised internship, which according to Marion; Garcia; Cordeiro (1999), this teaching method aims to show the practical side of the disciplines, directing it as a complement to the theoretical-expository classes, that is, the internship allows the student to confront the theoretical knowledge acquired in the classroom with practice. Then, help him, considering that this learning process can be understood as a way of preparing him to enter the job market, exposing in a clear and objective way the knowledge acquired in the classroom.

The Supervised Internship for any profession is an agent that fosters experiences that align the knowledge acquired in the course with the daily practices of professional practice. Aligning theory with practice, the supervised internship in undergraduate courses is a discipline that allows the undergraduate to expand their knowledge and resourcefulness, in view of the dynamism of the modern world, which allows them to face unique situations.

Most of the time, the Supervised Internship is the student's first contact with the job market in the area of accounting, making them aware of the challenges that surround the profession and a closer look at the ways to overcome them. Not only for the enrichment of their curriculum, which promotes the appreciation of the academic experience, the student will also have the chance to expand their network of contacts, enabling them to have opportunities in the job market, aiming at their future professional effectiveness.

In this context, the research of the study asks: What is the perception of students about the relevance of supervised internship disciplines and their contribution to preparing students for the job market?

Aiming at all the benefits listed above, the present work has as its general objective to study the contributions of the supervised internship for the students of the Accounting Sciences course at UFPB/Campus IV (UFPB), observing the way it contributes to their preparation to assume the functions of the professional in the labor market.

To achieve this objective, the specific objectives are: a) To conceptualize the supervised internship according to law 11.788/2008 and its importance, highlighting its contribution to professional preparation; b) Describe the accountant's role and show the structure of the Accounting Sciences degree directing to the job market; c) To identify the contributions of the supervised internship of Accounting students at UFPB/Campus IV to the job market.

As a means of research, questionnaires applied to students of the Accounting Sciences course at campus IV of UFPB were used, in order to analyze, together with bibliographic research, the students' view of the disciplines of supervised internship. Analyzing, through the perception of the students and observing, how it contributes to their preparation to assume the functions of the profession. As well as its impact on the preparation of students for the job market, since most of the time, the internship is the students' first contact with the profession and the job market.

THEORETICAL FOUNDATION

FEDERAL UNIVERSITY OF PARAÍBA - CAMPUS IV

According to information found in the Pedagogical Project of the Accounting Sciences Course (PPC — 2006/2010), the University of Paraíba, as it was called at the time, was originated on December 2, 1955 by State Law 1,366. It was created from the union of large higher schools, and soon after its federation in 1960, these schools were recognized as the Federal University of Paraíba (UFPB), where it covered large university structures present in the cities of João Pessoa and Campina Grande.

Unlike UFPB from other federal universities, which, in general, concentrated their structures in one place in the urban area, it developed a project with a differential, called multicampi. Thus, UFPB has a structure that is divided into several units, where it has established 7 campuses operating in the centers of João Pessoa, Campina Grande, Bananeiras, Areia, Patos, Sousa and Cajazeiras. Through the dismemberments that occurred in 2002 by Law 10.419, the Federal University of Campina Grande (UFCG) was

created, which encompassed the campuses present in Patos, Cajazeiras, Sousa and with the center of Campina Grande as its headquarters (PPC – 2006/2010).

Subsequently, through the federal government's expansion program in 2005, the project for the creation of Campus IV on the north coast of the state, which covers the cities of Mamanguape and Rio Tinto, was prepared and soon after approved by the Ministry of Education in early 2006. The Center for Applied Sciences and Education (CCAE) is structured in them and according to the CCAE website (2022) "Its performance is focused on the needs of educational, cultural, social and economic life of the 396,338 inhabitants of the Mamanguape Valley, the Sapé micro-region and the 22 neighboring municipalities".

ACCOUNTING COURSE - UFPB CAMPUS IV

The main objective of the undergraduate course in Accounting Sciences at UFPB, Campus IV is to train professionals prepared for the job market, duly following the relevant legislation and being able to plan and manage accounting. It was through Resolution No. 31/2006, through a meeting of the Superior Council of Teaching, Research and Extension, of the Federal University of Paraíba, that the project of the Accounting course of the CCAE of campus IV was approved.

According to Resolution No. 31/2006:

> Art. 1 To approve the Pedagogical Political Project of the Undergraduate Course in Accounting Sciences at UFPB.
> Paragraph 1 - The Pedagogical Political Project of the Undergraduate Course in Accounting Sciences at UFPB is understood as being the set of socio-political and technical-pedagogical actions related to professional training that are intended to guide the curricular implementation of the referred Course.
> Paragraph 2 - The definitions related to the objectives of the Course, professional profile, competencies, attitudes and skills, and field of activity of the trainees are listed in Annex I.
> Art. 2 The Bachelor's Degree in Accounting Sciences of the Center for Applied Sciences and Education of Campus IV aims to confer the bachelor's degree to students who comply with the determinations contained in this Resolution.

The Bachelor of Accounting Sciences at UFPB campus IV has a minimum duration of 8 periods and a maximum of 15 periods, with a total load of 3,000 hours, of which 1,500 hours are mandatory, 240 hours are optional, 960 hours are mandatory and 300 hours are flexible complementary and has in this year of 2022, Professor Dr. João Marcelo Alves Macêdo (UFPB, 2022).

During the course, students study, according to the curriculum, several theoretical and specific concepts, which are addressed from Accounting Science and related areas. Among the various disciplines offered, there are calculus and theory subjects, characterizing them not as an exact science, according to the opinion of many, but as a social science. According to Wagner (2004), together with Economics and Administration, they are part of the Applied or Managerial Social Sciences, in which their main objective is heritage. According to the Integrated System for the Management of Academic Activities (SIGAA, 2021), the curriculum of the Accounting Sciences course, Bachelor's Degree at the Center for Applied Sciences and Education, Campus IV is composed of the disciplines of Research Applied to Accounting, Accounting Theory, Tax Law, Cost Analysis, Public Accounting, Accounting Expertise and Arbitration, Accounting I, II, III, IV, Stage I, II, III, IV, etc.

According to the disciplines mentioned above, it is possible to verify that accounting is branched into several areas that are interrelated in the Accounting Sciences course at UFPB/Campus IV. Students have access to the disciplines through the UFPB website of the course itself, as a way to clarify and facilitate the understanding and formation of accounting knowledge for the job market.

SUPERVISED INTERNSHIP - UFPB CAMPUS IV

The supervised internship aims to provide the intern with general and social knowledge, preparing him for the job market, being characterized as an educational activity for the student to be able to learn through practice, the concepts acquired in the classroom, thus experiencing the theoretical skills. In addition, it is through it that the student becomes aware of the various fields of activity of his profession and explores the various possibilities presented by his undergraduate course. Thus, the student will be able to decide truthfully whether or not he wants to follow the path of the profession and have the autonomy to choose the area he has the most affinity to pursue a career.

According to Alvarenga and Bianchi (1998), the internship is a period of practical studies for learning and experience, involving supervision, review, correction and careful examination, bringing surprising results, when seen and developed properly. Therefore, in addition to promoting a practical experience for the student, the internship represents an opportunity for reflection and confrontation with the theory and practice of the knowledge obtained during the undergraduate course.

The execution of the supervised internship may vary according to the graduation and the way the discipline is conducted. It can be carried out through lectures on a specific topic,

meetings and debates, as well as being practiced in companies that offer students the opportunity to apply the knowledge acquired during graduation and confront it with the recurring accounting activities of companies and offices.

The internship is an extremely important point for the career development of every professional, it provides students with knowledge of the areas of their profession and, from this, they have the opportunity to enter the job market and follow the area of their preference. It can be considered the gateway to the student's first job, where most companies provide a career plan for interns to develop their skills and evolve into permanent employees. According to Roesch (1999, p. 27):

> It is believed, therefore, that the curricular internship, regardless of being mandatory, is a chance to deepen knowledge and skills in an area of interest to the student. Knowledge is something that is built and the student, by raising problematic situations in organizations, proposing systems, evaluating plans or programs, as well as testing models and instruments, is also helping to build knowledge.

When looking for a legal definition of the internship, we observed Ordinance No. 1,002, of September 29, 1972, of the National Department of Manpower of the Ministry of Labor, which, according to Alvarenga and Bianchi and Bianchi (1998), was the first Legislation to refer to interns. There are other laws that deal with the subject, such as:

> Law 6.494 sanctioned on December 7, 1977, which provides for internships of students of higher education and vocational education establishments of the 2nd degree and supplementary;
> Decree No. 87,497, of August 18, 1982, which regulated Law 6,494; and - the Law of Guidelines and Bases of National Education, of December 20, 1996 (FREY; FREY, 2002, p.95).

Currently, it is Law 11.788, of September 25, 2008, which regulates the practice of internships and states, as a definition, classification and their relations, that:

> Art. 1 Internship is a supervised school educational act, developed in the work environment, which aims to prepare students who are attending regular education in institutions of higher education, professional education, high school, special education and the final years of elementary school, in the professional modality of youth and adult education, for productive work.

> Art. 2 The internship may be mandatory or non-mandatory, as determined by the curricular guidelines of the stage, modality and area of teaching and the pedagogical project of the course.

According to this same law, it is observed that there are two types of internships, the mandatory ones, where their workload is a requirement for the approval and obtaining of the diploma, and the non-mandatory ones, which are considered as an optional activity, including the regular and mandatory workload. However, regardless of the internship, both do not create any type of employment relationship of any nature and to be characterized as a curricular or supervised internship, a legal instrument is required for proof and this must be signed between the educational institution, the individual considered the student and the legal entity representing the contracting company (Brazil, 2008).

This practice, in addition to knowledge, can bring with it several benefits for interns, including career decision, practical skills, professional experience, among other advantages, however, not all courses offer supervised internship, possibly due to the various difficulties encountered along this path.

The most common difficulty encountered is the access of students to companies, as many of them do not make the internship available because they question whether the student's presence in their corporate environment will be advantageous and, when so, restrict much of the information. When there is no information, this attitude becomes harmful to the student and to the company itself, because, in order to contribute positively and have a better learning, the student must be aware of the company's events.

The Federal University of Paraíba, Campus IV has a regulation of supervised internship in the Accounting Sciences course, where its origin, curricular composition, as well as the workload of the discipline and the way in which the supervised internship in the accounting course is carried out, follows the guidelines of this regulation. The regulation of the Supervised Internship of the Accounting Sciences course of 2009 states that:

> Article 1 - The Supervised Internship has its origin and is provided for in the PPC – Pedagogical Project of the Accounting Sciences Course of the Center for Applied Sciences and Education (CCAE) of the Federal University of Paraíba (UFPB). It is based on the suggestions of Article 7 of Resolution CNE/CES 10/2004, which deals with the National Curriculum Guidelines for the Undergraduate Course in Accounting Sciences, and on paragraph 1 of article 2 of Law No. 11.788/2008 – Student Internship Law. As a matter, it is governed by this Regulation and also by the Regulations, Statutes and Resolutions of UFPB, as applicable.

> Article 2 - The Supervised Internship in accordance with the PPC – Pedagogical Project of the Accounting Sciences Course is a curricular component aimed at the consolidation of the desired professional performances, inherent to the Accountant's profile and aims to: a) complement the student's professional training; b) provide the student with the opportunity to improve the use of theoretical, practical and methodological knowledge.
> Article 3 – The Supervised Internship in Accounting Sciences lasts 300 hours and is developed in 04 (four) modules, namely: 1. Supervised Internship I (7th Period) – 04 (four) credits – 60 hours; 2. Supervised Internship II (8th Period) – 06 (six) credits – 90 hours, 3. Supervised Internship III (9th Period) – 06 (six) credits – 90 hours, 4. Supervised Internship IV (10th Period) – 04 (four) credits – 60 hours. (PRG, 2006/2010).

Therefore, the internship discipline aims to promote the student's experience with accounting practices, aiming to improve the knowledge acquired in the classroom and prepare him in a practical way for the job market.

> Article 6 of this regulation separates the internship discipline into modules such as:
> Module 1 - Incorporation of Companies; Personnel Sector;
> Module 2 - Industrial and Cost Accounting; Fiscal Sector;
> Module 3 - Computerized Accounting Bookkeeping; Calculation of Actual Profit;
> Module 4 - Financial Statements and Analysis; Public Accountability.

The classes are applied by the teacher in charge, promoting content and study indications, guiding students on practices in the labor market on the module or sector studied. The evaluations are the responsibility of the teacher, and the form of evaluation of the course is at his discretion, remembering that the passage from one module to the other is subject to the approval of the previous one.

The student, in turn, may waive the discipline, upon approval of the internship coordination, formulating a process, proving experience in the area through documents that attest to the practice carried out.

THE ACCOUNTANT PROFESSION AND ITS FUNCTIONS

According to Rodrigues (2009), the Accounting Sciences course is in high demand since the job market for accounting professionals is very broad, and they can work in several areas, as shown in chart 2.

Chart 2: Areas of activity for the professional accountant and its objectives

AREAS	OBJECTIVE

Contador	It is responsible for the accounting routines of any company and for preparing balance sheets, income statements, billing reports and monthly trial balances.
Auditor	It analyzes the company's financial situation, seeking to verify whether the accounting entries are true.
Financial Analyst	It plans, generates and analyzes the financial resources of a company, as well as ensuring profitability in accounts and investments, verifying expenses and available resources.
Accounting Expert	It is responsible for verifying acts in companies or facts related to their wealth, aiming to offer a scientific accounting opinion, full proof, through the solution of proposed questions.
Accounting Consultant	It is the professional responsible for advising companies on how to manage their financial resources, due to tax collection.
Professor of Accounting	To train through teaching, accountants who are more prepared for professional practice, having the necessary knowledge and professional qualification, as well as values and ethical attitudes, to demonstrate their competence.
Accounting Researcher	Evaluates the advances of society that may cause substantial changes in the teaching of accounting
Public Offices	Calculate, analyze and generate budgetary, economic and financial information to assist the managers of public entities in decision-making, as well as being linked to the patrimonial control of public sector bodies and entities.
Administrative Positions	It is the professional who provides support in the management of companies, mainly assisting finance, logistics, personnel and operational area managers in carrying out control and document issuance activities.

Source: Prepared by the Author based on IPOG (2020).

Therefore, the growing demand for this area is notorious, due to a future vision, based on and focused mainly on the labor market.

The view of the professional accountant has changed over time, we observe that he is not only associated as a bookkeeper as in the past. In this way, the accountant does not act as merely a professional responsible for tax issues, but as someone who performs several functions, and due to competition, needs to be always up to date for better performance in the area, thus managing to stand out.

The profession exercised by the accountant is an activity performed in the social classes, with the objective of providing information and guidance that is based on the explanation of the patrimonial exercises (SÁ, 2000). Acting in order to fulfill social, legal, and economic duties, as well as to contribute to decision-making, thus leading to effectiveness and leading to the well-being of nations and communities (SÁ, 2000).

In this way, the accountant will be able to play an important and indispensable role in all types of business due to the great theoretical knowledge acquired during the course, as well as during the internship period. Thus, it will be responsible for guiding the administrator in decision-making in the various areas of the enterprise, as well as certifying compliance with legislation, controlling the company's financial transactions and also taking care of economic and property issues. Therefore, it is a profession that requires a lot of attention and responsibility and, to exercise it, the accountant needs to have an undergraduate degree in accounting together with registration with the regional accounting council (CRC).

METHODOLOGICAL PROCEDURES

The technique used in the proposed research is bibliographic, documentary and with a case study. According to Paschoarelli, Medola and Bonfim (2015), scientific research can be classified in terms of its nature into three types: qualitative, quantitative and qualitative. While the nature of this research is classified as qualitative, because the research is based on questions related to the disciplines of supervised internship, analyzing the data subjectively, explaining its origin, relationships, always seeking to capture the perspectives of the participants. Bibliographic research is also used, as there is the use of books, articles, magazines and websites that will serve as a basis for the construction of the theoretical framework.

In the documentary study, the documents analyzed were current and old, and can be used for historical, cultural, social and economic contextualization of a place or group of people, at a certain moment in history. For this reason, it is a type of research widely used in the social sciences and humanities. In addition, it allows qualitative analyses to be made on a given phenomenon, but it is also possible to carry out quantitative analyses, when databases with numerical information are analyzed, for example (UFMG, 2021).

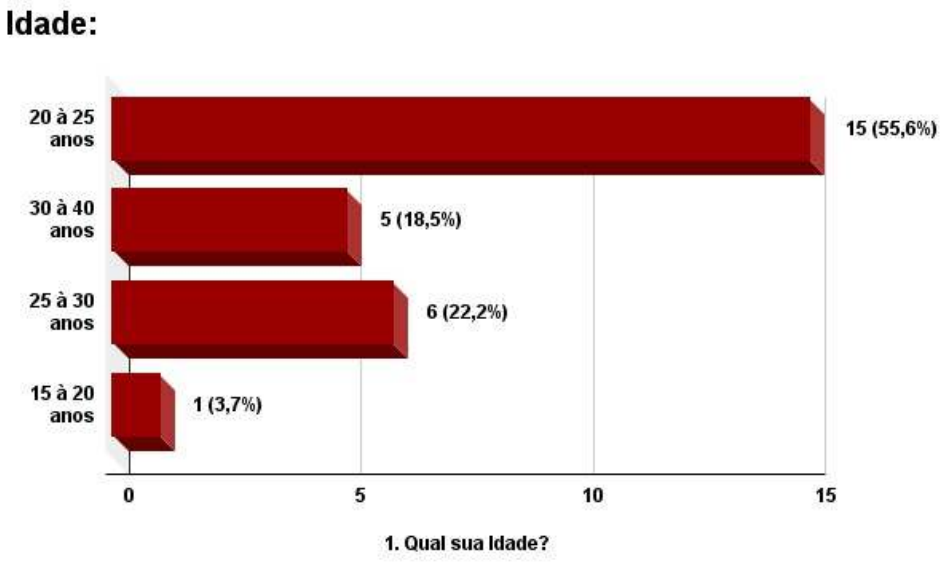
According to Yin (2001), the case study is a research strategy that comprises a method that encompasses everything in specific approaches to data collection and analysis. Therefore, we can say that the case study is a qualitative method that generally consists of a way of deepening an individual unit (INFOESCOLA, 2007). Therefore, for this case study, a questionnaire was developed with the title 'Research Questionnaire for Course Completion Work in Accounting Sciences. On Supervised Internship and its Contributions as a Training Tool for the Labor Market: a study with Accounting students from UFPB/Campus IV'.

The questionnaire for the survey was developed through *google meet* and has 12 questions, 3 of which are open questions, it was applied between April and May and the survey was aimed at students to be able to evaluate the supervised internship as a training tool for the job market. We found that the case study was answered by 27 people, from 87 students enrolled in internship disciplines I, II, III, IV, of the accounting sciences course, Campus IV (SIGAA, 2022). Of the 27 people, we found that 2 were not attending the internship course, so the questionnaire was applied to an intentional sample of 31.013% students.

PRESENTATION AND ANALYSIS OF RESULTS

The Supervised Internship is based on training that allows students to experience what they learned during graduation (MAFUANI, 2011). In view of this, according to the application of questionnaires about the disciplines of supervised internship for the students, it was possible to verify in graphs 1 and 2, that 55.60% of the students who participated in the research sample are between 20 and 25 years old and 51.85% of the registered answers were male. Therefore, in this way, it is possible to verify that the profile of the students who answered the questionnaire is male, between 20 and 25 years old.

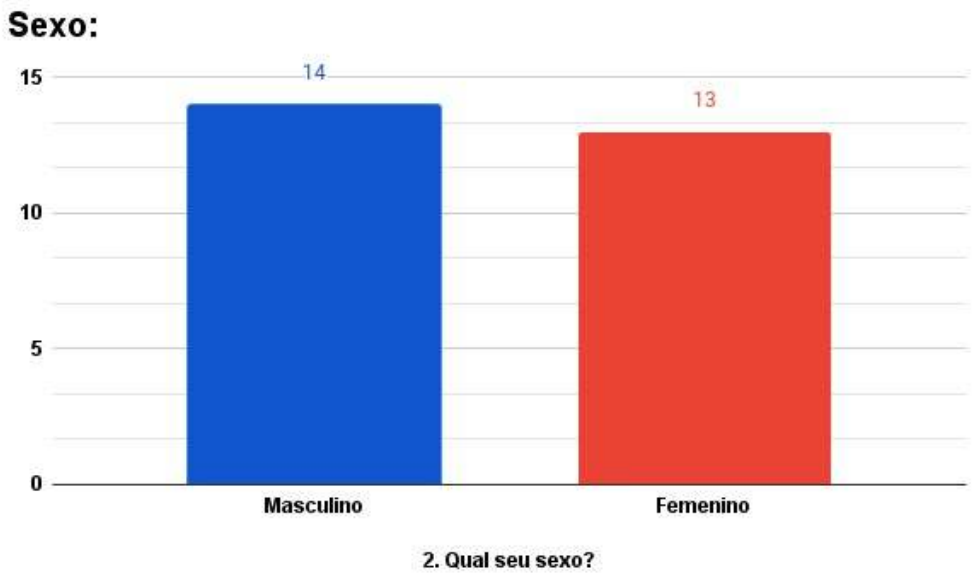
Graph 1: Respondents' age



Source: Prepared by the Author based on the questionnaires (2022).

It was recorded in the survey, according to questionnaires applied, that 77.80% of the students are attending from the 7th to the 10th period of the sample collected and 33.33% are attending the internship III discipline in the academic period of 2021.2. In addition, 63% of the students stated that the Supervised Internship discipline is important for the training of students in the Accounting Sciences course.

Graph 2: Gender of respondents



Source: Prepared by the Author based on the questionnaires (2022).

This learning process is important for students, because it can be understood as a form of preparation for them to enter the job market, since the objective of the internship is to expose in a clear and objective way the knowledge acquired in the classroom, confronting it with practice.

When questioning about the disciplines that impact the student's preparation for the job market, it is possible to identify the students' options by quantity and percentage, with 55.6% grouped in all the disciplines of supervised internship, as shown in graph 3.

Graph 3: Courses offered



Source: Prepared by the Author based on the questionnaires (2022).

In graph 4, the interviewee could choose between 1 and 4, being 1 – There was no contribution; 2 – Contributed partially; 3 - There was a contribution; 4 - His contribution was fundamental. Thus, the results were reached that 33.3% of the students stated that the supervised internship contributed to their training, while 14.8%, a total of 4 students, answered that there was no contribution of the supervised internship discipline to their immersion in the job market. These data denote which means that the vast majority of students believe that internship disciplines can be used as a means of training and development in the area in which they will work.

Graph 4: Did the internship contribute to my insertion in the market?



Source: Prepared by the Author based on the questionnaires (2022).

In order to know how the contribution of the supervised internship to the immersion in the labor market occurred, as shown in graph 5. The choice of the respondents, based on the options presented, it was observed that 5 students informed that there was a contribution of the supervised internship through practices in offices. Another 5 students reported that the contribution was made through practices in companies and another 5 people reported that the contribution originated from the explanations of professionals in the internship. However, of the 27 students, 40.74% stated that the supervised internship contributed to their training through the explanations of the professors in the classroom and in the Accounting Sciences course. Therefore, the contribution of the internship to academic and professional training occurs to the extent that students have the opportunity to put the knowledge acquired in the classroom into practice, that is, through the day-to-day experience of activities related to their profession (Lauris and Silva, 2005).

Figure 5: Traineeship and vocational training



Source: Prepared by the Author based on the questionnaires (2022).

To complete the contribution to the training of students, it was questioned what type of preparation was provided to the students through the internship. Analyzing the data in graph 6, it was possible to verify that of the options listed, 40.7% of the students stated that the main type of preparation acquired by the supervised internship discipline was the articulation between the theory seen in the classroom and practice, making it possible to apply the knowledge seen in the classroom, in the day-to-day accounting routines.

Graph 6: Skills and competencies arising from the supervised internship

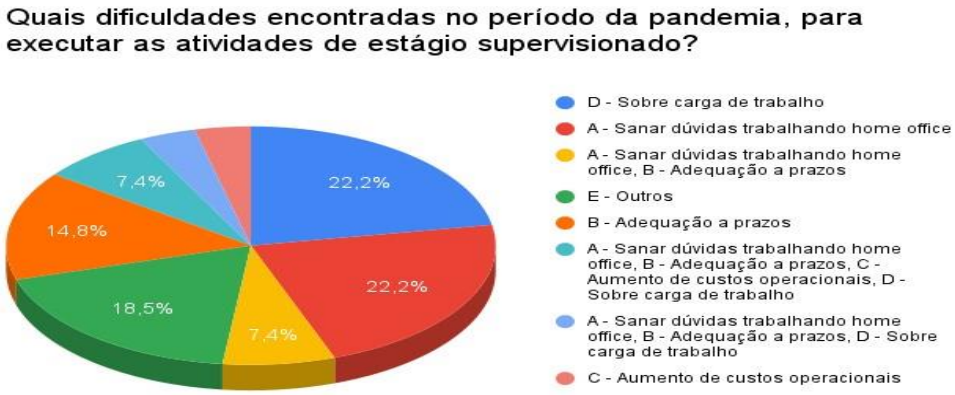


Source: Prepared by the Author based on the questionnaires (2022).

According to graph 7, due to the pandemic, the supervised internship discipline, as well as the others offered by the Accounting Sciences course - Campus IV, had to be modified to continue activities in the current scenario in which society found itself. The Emergency Remote Education was installed and Fortes Informática, which provides the Accounting Laboratory system (LabCont), provided a web solution. Therefore, the students

were asked what difficulties were encountered to perform the supervised internship activities.

Graph 7: Difficulties in the pandemic



Source: Prepared by the Author based on the questionnaires (2022).

For this question, among the options presented as shown in graph 7, the most recurrent with 22.22% was option A – Solve doubts working from home and option D – About workload. For the 'Others' option, we provide an open answer box, in case students comment, and, of the answers filled in, for this question, the following stand out: "How does the accounting routine really work, practices, declaring taxes, understanding the fiscal, administrative".

FINAL CONSIDERATIONS

The supervised internship is a learning method, where the knowledge acquired in the classroom is used, in a theoretical way, added to the guidance transmitted by the teachers. Together, with the experiences obtained in accounting offices, financial entities, public in a practical way, it becomes most of the time the students' first contact with the functions of their profession.

In the Accounting Sciences course at UFPB's Campus IV, supervised internship courses are offered for the personal, tax, accounting and public sectors. This system is developed in order to help and guide students to better understand, in a practical way, the accounting routines, making it possible to confront the theory acquired during the course with practice and guide the job market.

It is concluded that the supervised internship provided the opportunity to prepare the students' knowledge, skills and competencies, especially in the relationship between the

theory seen in the classroom and practice. This experience made it possible to apply the knowledge seen in the classroom, in the day-to-day accounting routines.

As limitations of the study, the sample collected of 33.3% can be highlighted, where it has well-defined characteristics that point to the opinions of students stating that the supervised internship. Even if it was noticed, it contributed to his training and immersion in the job market, where the supervised internship contributed to his training through the explanations of the professors in the classroom and in the Accounting Sciences course. Therefore, the contribution of the internship to academic and professional training.

Based on the research sample, with the results obtained, we can say that the disciplines of supervised internship are important for students in the application of the knowledge acquired in class, training them and contributing to their training through points such as: theoretical explanations by professors and professionals in the area and, through practice in companies and accounting offices, obtaining preparation for immersion in the job market.

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