


ANALYSIS OF THE PROFILE OF ACCOUNTING STUDENTS AT THE UNIFACVEST UNIVERSITY CENTER

 <https://doi.org/10.56238/arev6n2-115>

Submitted on: 11/09/2024

Publication date: 11/10/2024

Benjamin Nataniel Dimer Fernandez¹, Ezequiel Lins no S de Ramos², Matheus Francisco de Lima de Moura³, Ruan Borges de Oliveira⁴ and Renato Rodrigues⁵

ABSTRACT

This article seeks to bring total fidelity to the subject addressed, bringing discussions through a quantitative research carried out in the discipline of Research Methodology and Scientific Work, by the students of the Unifacvest University Center, in order to understand the profile of the accounting student of all phases of the institution. The reader will be able to embark on a highly knowledge-rich reading, bringing interesting data from what goes on in the minds of students, including a profile of academics who seek greater projection in the job market. The study can provide ideas and answer questions for those who may be interested in the subject of accounting sciences, especially future students, who in turn may have doubts about the difficulty of the course and the perception of academics about the Institution's faculty. Another interesting fact is the data presented as the great employability rates for those who are trained in the area, which can positively influence those who wish to

¹ Academic of the Accounting Course

Subject: Methodology of Research and Scientific Work - Prof. Dr. Renato Rodrigues
UNIFACVEST University Center

E-mail: benjamim.nataniel.aluno@unifacvest.edu.br

² Academic of the Accounting Course

Subject: Methodology of Research and Scientific Work - Prof. Dr. Renato Rodrigues
UNIFACVEST University Center

E-mail: ezequiel.lins.aluno@unifacvest.edu.br

³ Academic of the Accounting Course

Subject: Methodology of Research and Scientific Work - Prof. Dr. Renato Rodrigues
UNIFACVEST University Center

E-mail: matheus.lima.aluno@unifacvest.edu.br

⁴ Academic of the Accounting Course

Subject: Methodology of Research and Scientific Work - Prof. Dr. Renato Rodrigues
UNIFACVEST University Center

E-mail: ruan.borges.aluno@unifacvest.edu.br

⁵ Scientific Work, Topics I – Educational Technologies, Interdisciplinary Integrator Project II, Literacy and Literacy: Concepts and Processes, Formative Activity III, CBTC – Early Childhood Education and Elementary Education: PEDAGOGY; Curriculum and Planning of Basic Education, General Didactics: PHYSICAL EDUCATION, Political Science – LAW, Educational Technologies – POST-GRADUATION UNIFACVEST Professor of the Educational Technology Course at the FACVEST-UNIFACVEST University Center and advisor of articles

Coordinator of the Pedagogy Course (UNIFACVEST)

Pedagogue (FEDAVI/UNIDAVI), Psychopedagogue/Specialization (UNIDAVI), Tutoring in Distance Education/Specialization (UNIFACVEST), Master in Political Sociology (UFSC), Master in Law (Veiga de Almeida University – UVA), PhD in Law (Veiga de Almeida University – UVA), Editor of the Synthesis UNIFACVEST Magazine, MEC/INEP Evaluator, Professor and Pro-Rector of the Facvest University Center – UNIFACVEST

E-mail: prpe@unifacvest.edu.br

SLATS: <http://lattes.cnpq.br/6556757529380415>.

enter this course. 75 students from the undergraduate Accounting course at the Unifacvest University Center participated in the research, which corresponds to 81.75% of the active students in the course.

Keywords: Accounting. Technology. Academic Profile. Labor Market.

INTRODUCTION

Accounting, during history has undergone many transformations, is currently important, as it plays a crucial role in society and is entirely related not only to its functionalities but also in other areas. According to Preis et al. (2013), "over time, Accounting Science has become essential to society, in general, thus justifying the importance of analyzing the characteristics of future accountants"

The profile of the accounting student is an interesting and relevant topic in the academic and professional domain, which considers the due characteristics, motivations and aspirations of people with such a choice of activity. The choice of the accounting course by students is subject to several relevant aspects when we talk about the professional profile. As highlighted by Silva, Lassance and Soares (2004), it is subject to a scenario of changes, requiring a broad understanding of market demands and educational policies.

And to justify our research, we borrow from various academic sources regarding this topic. Such as articles and theses that are related to the subject. In this study, we highlight the use of relevant works by researchers in the accounting area and also empirical studies, which deal with the analysis of quantitative and qualitative data about the student's profile in order to understand the profile of accounting students, as well as to analyze the choices to study accounting.

Accounting is a very diverse and complex field, so we seek to understand the issues related to the challenges that accounting students need to deal with, so focus on specific students who have chosen this discipline and answer the following question: What are the dominant characteristics of students who choose to learn accounting? And what factors affect your academic and professional decisions?

The objective of this general study is to analyze the profile of Accounting students at the higher education institution Unifacvest. In this way, the diverse perspectives of the students are perceived, investigating their demographic, social, professional and educational particularities. Such as the reasons for studying this applied science, as well as its professional prospects and influences.

The article is organized into four topics, the introduction, the theoretical framework with studies on the profile of accounting students, the development of the research and finally the results obtained as the study. For this article, a quantitative research was elaborated, through the subject of Research Methodology and Scientific Work, where we

used the knowledge acquired during classes to apply in classes. After the application of the questionnaire, we met to discuss the results obtained.

HISTORICAL EVOLUTION OF ACCOUNTING EDUCATION IN BRAZIL

The evolution of accounting education in Brazil is marked by phases that reflect social, economic and technological changes. According to Silva et al. (2019), accounting education has undergone significant transformations, especially with regard to students' expectations of areas of expertise. They point out that "the evolution of accounting education reflects the socioeconomic and technological transformations that directly impact educational institutions and future professionals" (SILVA et al., 2019, p. 50).

And so in the early years, accounting was taught in a rather rudimentary way, focusing mainly on basic accounting recording techniques. Gonçalves and Coutinho (2019) highlight that "accounting education has adapted to changes in the market, providing students with essential tools for business decision-making" (GONÇALVES; COUTINHO, 2019, p. 422). This adaptation was crucial for the development of micro and small companies in Brazil, which depend heavily on efficient accounting for their management.

And over time, accounting began to be seen not only as an administrative practice, but as an essential science for business management. Ribeiro and Mocarzel (2023) explore interdisciplinarity in accounting education, emphasizing the use of information and communication technologies. They state that "information and communication technologies have been integrated into accounting education, promoting a more comprehensive education aligned with contemporary demands" (RIBEIRO; MOCARZEL, 2023, p. e74853).

The implementation of advanced technologies in accounting education has brought a new dynamic to classrooms. Ferreira et al. (2021) discuss the origin and evolution of accounting education in the Brazilian context, highlighting the importance of updating accounting professionals in the digital age. They conclude that "the historical evolution of accounting education in Brazil not only reflects the trajectory of the discipline, but also the continuous adaptation to technological changes and the demands of the labor market" (FERREIRA et al., 2021, p. 165).

Accounting education began to include disciplines that address the use of accounting software and other technological tools. According to Silva et al. (2019), "these innovations in the academic curriculum are essential to prepare students for the challenges of the current job market" (SILVA et al., 2019, p. 55). The inclusion of new technologies in

teaching allows for a more practical and applied training, essential for the professional success of undergraduates.

Another important aspect of the evolution of accounting education in Brazil was the internationalization of curricula. Gonçalves and Coutinho (2019) state that "the integration of international accounting standards into Brazilian academic programs was a crucial step in aligning local education with global best practices" (GONÇALVES; COUTINHO, 2019, p. 425). This change has not only improved the quality of education but also increased the employability of graduates in the global marketplace.

Academic research in accounting has also gained prominence over the years. Ribeiro and Mocarzel (2023) observe that "scientific production in the area of accounting has contributed significantly to the evolution of teaching, providing new perspectives and methodological approaches" (RIBEIRO; MOCARZEL, 2023, p. e74853). The valorization of research promotes a more critical and reflective training, essential for contemporary accounting practice.

The historical evolution of accounting education in Brazil can also be analyzed from the perspective of educational public policies. Ferreira et al. (2021) highlight that "educational policies have played a fundamental role in the structuring and regulation of accounting courses, ensuring the quality of teaching and the training of competent professionals" (FERREIRA et al., 2021, p. 170). These policies ensure that accounting courses maintain a standard of excellence

The evolution of accounting education has been influenced by the demand of the labor market. Silva et al. (2019) mention that "educational institutions have made an effort to align their curricula with the needs of the market, ensuring that graduates are prepared to face professional challenges" (SILVA et al., 2019, p. 58). This alignment is crucial for the employability and success of accounting graduates.

The historical evolution of accounting education in Brazil reflects a continuous effort to adapt to changes and prepare professionals capable of contributing significantly to society. Gonçalves and Coutinho (2019) conclude that "accounting education must continue to evolve, incorporating new technologies and methodologies to meet emerging market demands" (GONÇALVES; COUTINHO, 2019, p. 430). This continuous evolution is essential to ensure the relevance and effectiveness of accounting education in Brazil.

Accounting students in Brazil have a diverse demographic profile, reflecting the country's regional and socioeconomic variations. According to Silva et al. (2019), most

accounting students are concentrated in urban regions, where the offer of undergraduate courses is more abundant. They note that "urban centers attract a greater number of students due to the greater availability of educational institutions and internship opportunities" (SILVA et al., 2019, p. 52).

The age of accounting students also varies significantly. Gonçalves and Coutinho (2019) point out that "although most accounting students are in the age group of 18 to 24 years, there is a considerable presence of older students, who seek a second degree or a career change" (GONÇALVES; COUTINHO, 2019, p. 423). This age diversity enriches the academic environment, bringing different perspectives and experiences to the classroom.

In terms of gender, there is a growing balance between men and women in accounting courses. Ribeiro and Mocarzel (2023) point out that "the female presence in accounting courses has increased, reflecting a global trend of greater participation of women in areas traditionally dominated by men" (RIBEIRO; MOCARZEL, 2023, p. 73). This balance is crucial to promote gender equality in the accounting labor market.

The socioeconomic characteristics of accounting students are equally varied. Ferreira et al. (2021) point out that "accounting students come from different economic backgrounds, with many of them being the first in their families to attend university" (FERREIRA et al., 2021, p. 168). This socioeconomic diversity can impact the expectations and needs of students during graduation.

Accounting students' household income often influences their academic and professional decisions. According to Silva et al. (2019), "students from low-income families often opt for public institutions or night courses, allowing them to work during the day to finance their studies" (SILVA et al., 2019, p. 54). This reality imposes additional challenges, but it also demonstrates the determination and resilience of these students.

Gonçalves and Coutinho (2019) state that "scholarship and student financing programs have played a crucial role in democratizing access to accounting education" (GONÇALVES; COUTINHO, 2019, p. 426). These initiatives are essential to ensure that students from all economic backgrounds have the opportunity to obtain a quality education.

The demographic and socioeconomic diversity of accounting students is a force that contributes to the richness and depth of academic training. Ribeiro and Mocarzel (2023) conclude that "the diversity of students promotes an inclusive learning environment, where different experiences and perspectives enrich the academic debate and prepare students to work in a globalized labor market" (RIBEIRO; MOCARZEL, 2023, p. e73).

The motivations that lead students to choose the accounting course are varied and reflect both personal interests and professional perspectives. Silva et al. (2019) observe that "many students choose accounting for the career stability that the profession offers, in addition to the wide range of employment opportunities" (SILVA et al., 2019, p. 56). Financial security and stability are attractive factors in an often volatile labor market.

A passion for numbers and financial analysis is a common motivation among accounting students. Gonçalves and Coutinho (2019) highlight that "the affinity with exact disciplines and the ability to deal with financial data are frequent reasons for choosing the accounting course" (GONÇALVES; COUTINHO, 2019, p. 428). This natural interest facilitates learning and the development of essential skills for the profession.

The professional expectations of accounting students are also influenced by the perception of prestige and recognition of the profession. Ribeiro and Mocarzel (2023) state that "accounting is seen as a respected and essential career in several organizations, which attracts students in search of a prominent position in the job market" (RIBEIRO; MOCARZEL, 2023, p. e74853). This professional recognition is a strong motivator for students.

The opportunity to undertake is another significant motivation. Ferreira et al. (2021) mention that "many accounting students see the course as a solid foundation to start their own businesses or offer financial advice" (FERREIRA et al., 2021, p. 172). The ability to act as freelancers or consultants provides flexibility and independence, characteristics valued by many young professionals.

Accounting students are also motivated by the possibilities for specialization and continuous development. Silva et al. (2019) point out that "the accounting area offers several specializations, such as auditing, forensic accounting, and controllership, allowing professionals to diversify their careers and adapt to market changes" (SILVA et al., 2019, p. 58). This variety of career paths keeps students engaged and motivated throughout their education.

The expectation of a good financial return is an important motivation for accounting students. Gonçalves and Coutinho (2019) state that "the accounting profession offers competitive salaries and opportunities for financial growth, which is a significant attraction for students" (GONÇALVES; COUTINHO, 2019, p. 429). The prospect of attractive remuneration encourages many to dedicate themselves to the course and their future careers.

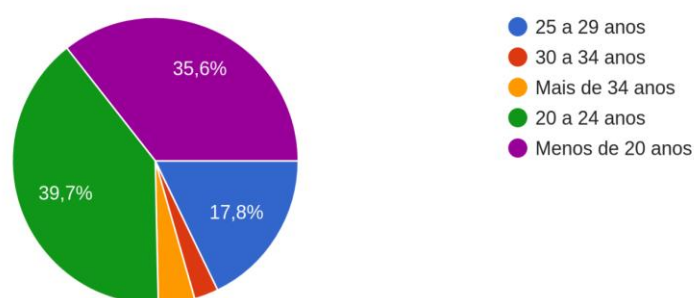
Accounting students' motivations and expectations are shaped by their personal experiences and family contexts. Ribeiro and Mocarzel (2023) conclude that "personal histories and family influences play a crucial role in choosing an accounting course, with many students being inspired by relatives who work in the area" (RIBEIRO; MOCARZEL, 2023, p. e74853). This family legacy can be a powerful motivational factor, reinforcing the decision to pursue an accounting career.

And therefore, in the university students of the first phase of accounting, we seek to understand through a quantitative research about some of the motivations, expectations, the perception of the academics regarding the faculty and teaching structure of the college and other interesting factors such as age, socioeconomic profile in its majority what is the gender of most of the academics who are in various phases of teaching this course. Below is all the results through graphs made through this survey.

The following graph shows the percentage of the age group of the students who are taking the Accounting Sciences course at the University. Of the academics interviewed, most of them (39.7%) are between 20 and 24 years old, followed by another 35.6% who are under 20 years old, 17.8% are between 25 and 29 years old, 2.7% are between 30 and 34 years old and 4.1% are over 34 years old.

1. Qual é a sua idade?

73 respostas



Source: Structured by the authors based on data from research carried out at the university.

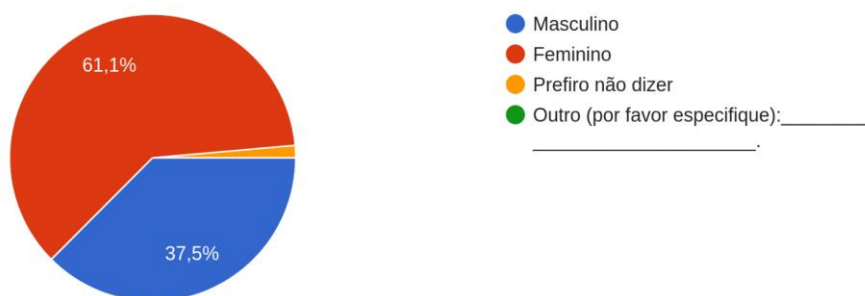
And so the younger audience is the majority of academics enrolled in the accounting course, this is because most students after leaving high school, soon enter college, but despite this we can find students of varying ages.

The following is represented in the graph below and we have data on the gender of the respondents in this survey, check out the percentages. It is observed that the largest

number of students is female, with about 61.1%, followed by 37.5% of male students and 1.4% who did not wish to identify themselves.

2. Qual é o seu sexo (gênero) ?

72 respostas



Source: Structured by the authors based on data from research carried out at the university.

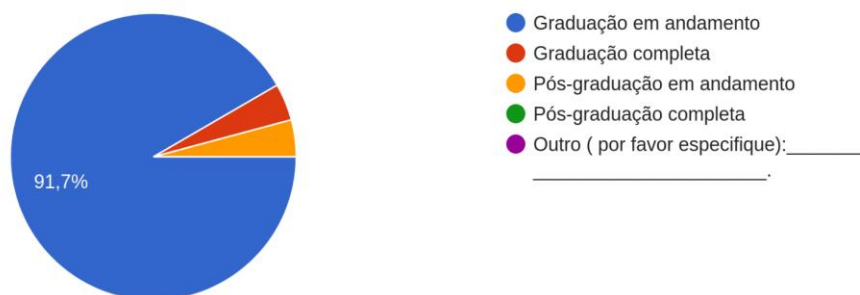
This shows that female participation has been growing considerably, in Brazil, we have more than 200 thousand accountants and this represents about more than 42% of registered professionals.

The following is the graph with the result of the school level of the students interviewed.

Most of the students with 91.7% have their first undergraduate degree in progress, followed by 4.2% already having completed graduation and another 4.2% with postgraduate studies in progress.

3. Qual é o seu nível de escolaridade?

72 respostas



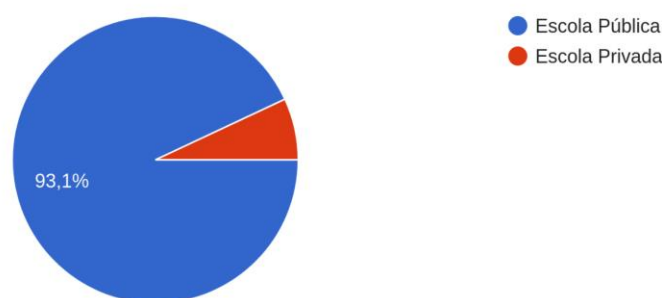
Source: Structured by the authors based on data from research carried out at the university.

As in the figure of number, the justification for most students to be in their first graduation is due to the fact that the vast majority have left high school and entered University. But despite this, there is a small part of students who are already trained in other areas and enriching their knowledge with a new degree.

The graph below shows the percentage of students' answers about where they attended high school. The largest number of students comes from public schools with 93.1% of graduates, and another 6.9% of students who finished their high school in private schools.

4. Onde você cursou o Ensino Médio?

72 respostas



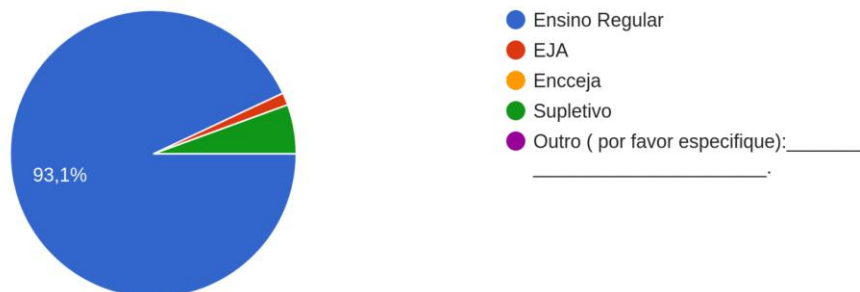
Source: Structured by the authors based on data from research carried out at the university.

This difference is possibly due to the fact that private schools stipulate a monthly fee for the student, and in its vast majority parents do not have sufficient resources to pay for such tuition. While in public schools, education is offered free of charge.

Looking at the following graph, we have data on the modality in which the students attended high school. The largest number of students completed high school in regular education, with 93.1% of the interviewees, another 5.6% completed it in the supplementary modality, and 1.4% used the EJA modality.

5. E qual modalidade cursou o Ensino Médio?

72 respostas



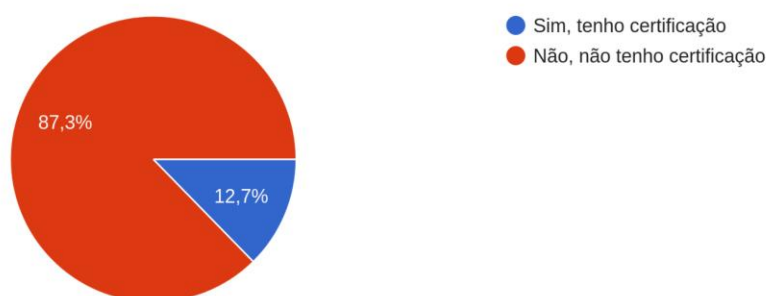
Source: Structured by the authors based on data from research carried out at the university.

The reasoning that the data represented in the graph presents is that most students who are attending this undergraduate course are not part of the group of suddenly, failed or those who for some other reason had to abandon regular education.

Another question applied to the students was related to the part of the interviewees who have some type of accounting certification, which is 12.7% of the students. However, another 87.3% still do not have even one type of certificate.

6. Você possui curso técnico em contabilidade?

71 respostas



Source: Structured by the authors based on data from research carried out at the university.

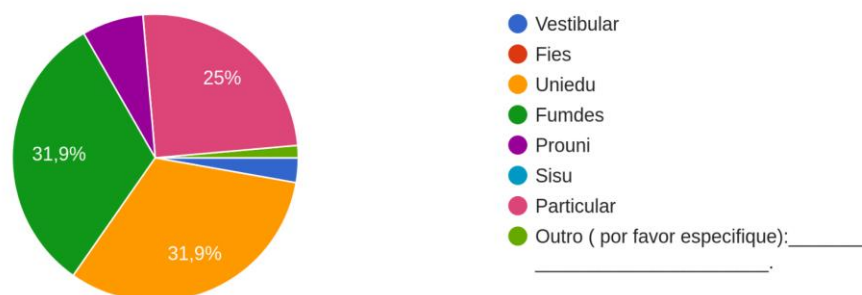
This demonstrates that most of the enrolled academics did not have a type of study in which it was possible to deepen their knowledge of accounting subjects, and chose to start their undergraduate studies in college without taking any technical course.

The data represented in this graph bring us information divided into percentages about the method that the interviewees entered Unifacvest. Thus, 31.9% of the students

interviewed reported having entered college through the FUMDES scholarship system, another 31.9% started their undergraduate studies through the UNIEDU scholarship system, 25% entered privately, 6.9% used the PROUNI system, 2.8% took the entrance exam to start their academic life and 1.4% entered through other means.

7. Como ingressou na Unifacvest?

72 respostas



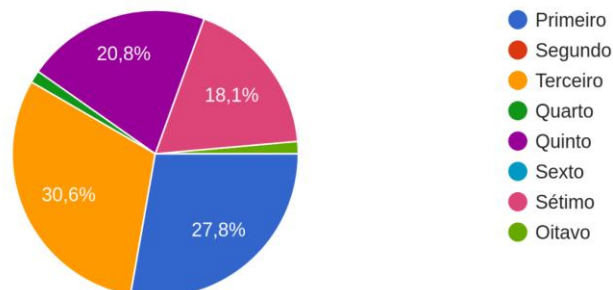
Source: Structured by the authors based on data from research carried out at the university.

A survey carried out by the 2022 Higher Education Census, released by the National Institute of Educational Studies and Research Anísio Teixeira (Inep), reveals that on average 3 out of 4 young people are unable to access higher education. This is also due to the cost of tuition, making it still a challenge for many to enter university. For this reason, it is necessary to invest more and more in public educational policies, because when you give yourself the opportunity with scholarships, you increase the chances and facilitate the entry of all types of students, especially the less favored.

This graph demonstrates, through percentages, in which semester the students are currently attending. Of the students interviewed, 30.6% are students in the third semester, 27.8% in the first semester, 20.8% in the fifth semester, 18.1% in the seventh semester and another 1.4% in the eighth semester and 1.4% in the fourth semester.

8. Em qual semestre você está atualmente ?

72 respostas



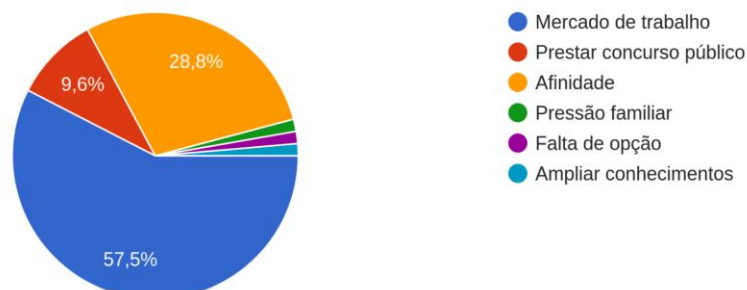
Source: Structured by the authors based on data from research carried out at the university.

We identified that after the third semester, the student rate gradually decreases, most likely due to the dropout rate of students who started their graduation, notice that in the seventh phase the number of students drops by almost half.

This graph, through objective answers from the students, shows us the reason why they motivated him to choose the course. And in this case, it can be seen that 57.5% of the students interviewed identify the course with a wide opportunity in the job market. According to the Institute of Research and Applied Economics (Ipea), according to a survey carried out in 2022, in Brazil, one of the highest employability rates is recorded with 93.87% of accounting professionals working in their area of training.

9. Qual a motivação da escolha do curso?

73 respostas



Source: Structured by the authors based on data from research carried out at the university.

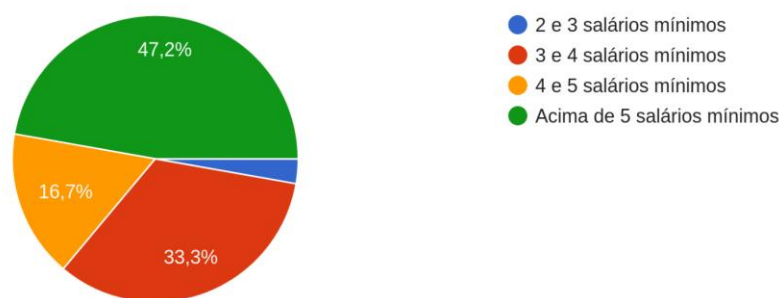
This reveals that the job market in the accounting world is really heated and lacking in trained professionals, especially in Brazil. The students who were motivated to choose

the course by affinity correspond to 28.8%, which is also a significant portion, followed by 9.6% of those who wish to take a public exam and the others who entered due to family pressure, lack of option or to expand knowledge take with them only 1.4% of the students interviewed.

The graph below shows by percentage what is the remuneration that academics intend to receive after graduating and working in the area. The answers recorded in this graph show that almost half of the students, that is, 47.2% want a remuneration above 5 minimum wages, another 33.3% want to receive between 3 and 4 minimum wages, followed by 16.7% who want a remuneration between 4 and 5 minimum wages and another 2.8% less optimistic who want a remuneration of 2 to 3 minimum wages.

10. Remuneração que pretende obter depois de formado?

72 respostas



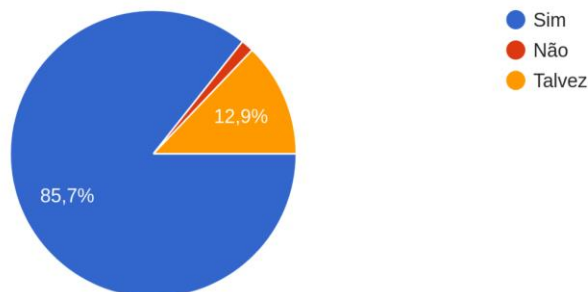
Source: Structured by the authors based on data from research carried out at the university.

An online public survey carried out by the glassdoor.com.br website, through 3764 volunteers who sent their average salary, reveal that the estimated average salary of an accountant working in Brazil is about R\$ 9,167 per month and on the other hand, the lowest average salary recorded by the site in an accountant position is R\$ 4,650.00. So, possibly, the vast majority of students thus trained will have a great chance of having the intended remuneration after graduating.

The following graph brings us a percentage of the students' desire to continue studying or not after graduation. Most students are optimistic about their studies, showing that about 85.3% of students want to continue studying after graduating. Another 12.9% still do not have an opinion and may continue studying after graduation, and only 1.4% do not wish to continue studying.

11. Depois de formado você pretende continuar estudando?

70 respostas



Source: Structured by the authors based on data from research carried out at the university.

This reveals that the vast majority of students want to stand out among competitors in the accounting area, adding content to their resumes for an even more promising and brilliant career.

And following the reasoning of the previous graph, students who wish to pursue a graduate degree represent more than half of all other options with 59.7%, students who wish to start a 2nd degree represent 11.1%, those who wish to pursue a master's degree represent 9.7%, another 6.9% wish to be doctors in the area, followed by those who wish to pursue a Master of Business Administration (MBA) which represent 5.6%, finally, 4.2% do not wish to take any course and the last 2.8% wish to be more ambitious and attend all areas.

12. Quais áreas de ensino pretende cursar?

72 respostas



Source: Structured by the authors based on data from research carried out at the university.

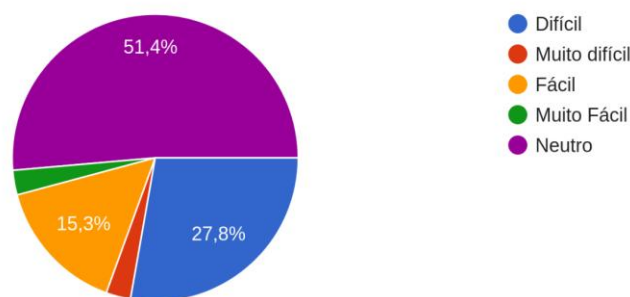
Noting that the ramifications of accounting are very broad, students' education desires can also be very divided regarding which areas of graduate studies they major.

The graph below brings data on the students' perception of the difficulty of the accounting course. The students who have 51.4% represent those who are neutral with the difficulty of the course, that is, they still do not have an opinion on the subject, but 27.8% find the course difficult, 15.3% find the course easy, another 2.8% very difficult and also 2.8% find the course very difficult

easy.

13. Qual sua percepção sobre a dificuldade do curso até o momento ?

72 respostas



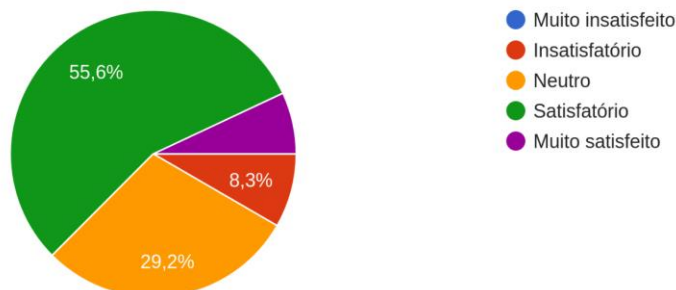
Source: Structured by the authors based on data from research carried out at the university.

And for those who are neutral, there may possibly be some who believe that the course has a medium difficulty (neither easy nor difficult). But in general, the difficulty of the course is compatible with the degree of demand of the profession and as the semester goes by it becomes a little more challenging.

The following graph shows us about the perception of students regarding the quality of teaching in the accounting course. Representing 55.6% of the graph are the students who are satisfied with the quality of teaching of Intuition, 29.2% are neutral, that is, they do not have an opinion on the subject or are not satisfied or dissatisfied with the quality of teaching, 8.3% are very dissatisfied and another 6.9% are dissatisfied.

14. Qual a sua percepção sobre a qualidade do ensino no curso de Ciências Contábeis?

72 respostas



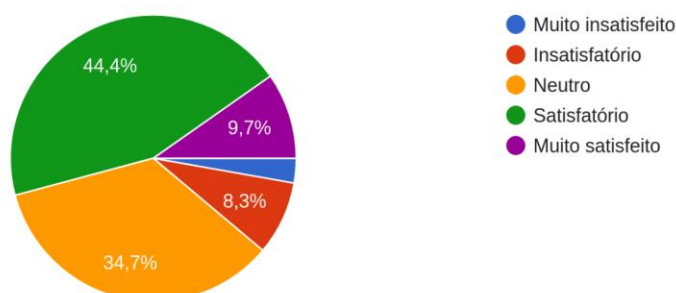
Source: Structured by the authors based on data from research carried out at the university.

Analyzing the data, we see that the vast majority is really satisfied with the teaching model, however, there was no one very satisfied, this demonstrates that there are still challenges to be overcome and there are certainly things to be improved in the teaching model of the discipline of accounting sciences.

The graph below shows us about the perception of academics regarding the university's faculty. The faculty represents all professors of the educational institution, but more specifically of the discipline of accounting sciences. Of those who answered the questionnaire, 44.4% are satisfied with the university's professors, another 34.7% are neutral, that is, they do not have an opinion on the subject or are not satisfied or dissatisfied with the university's professors, but 9.7% are very dissatisfied, 8.3% are dissatisfied and only 2.8% are very satisfied with the university's faculty.

15. Qual a sua percepção sobre o corpo docente da universidade?

72 respostas



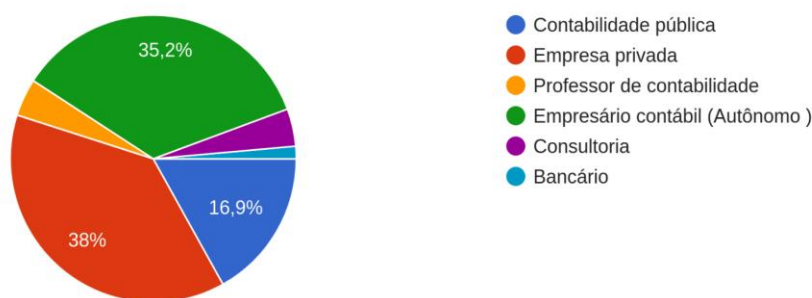
Source: Structured by the authors based on data from research carried out at the university.

And as recorded in the previous graph, although practically half are satisfied, there is another portion that needs to be reached so that this index only increases and raises the level of student satisfaction even more.

The percentage in the following graph reveals which professional area academics most want to work in after graduating.

Academics who want to work working in a private company represent 38% of the graph, those who want to be self-employed as an accounting entrepreneur represent 35.2%, academics who want public accounting represent 16.9%, consulting and accounting professor tied both with 4.2% and only 1.4% want to pursue a banking career.

16. Qual área você tem maior interesse profissional em atuar depois de formado?
71 respostas



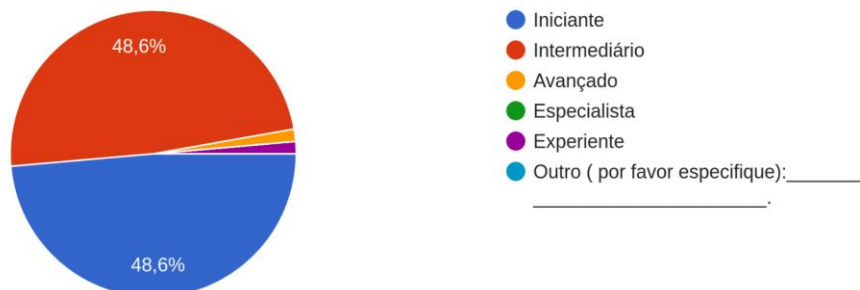
Source: Structured by the authors based on data from research carried out at the university.

It is possible to identify that there is almost a tie between those who wish to work working in a private company and those who wish to be accounting entrepreneurs, one seeking greater stability and the other seeking greater autonomy.

The graph below brings us percentages referring to the level of experience of academics in the area of accounting. The beginner level of accounting experience adds up to 48.6% of the students, followed by the intermediate level with 48.6%, the other 1.4% have an advanced level and only 1.4% are experienced.

17. Qual é o seu nível de experiência em contabilidade?

72 respostas



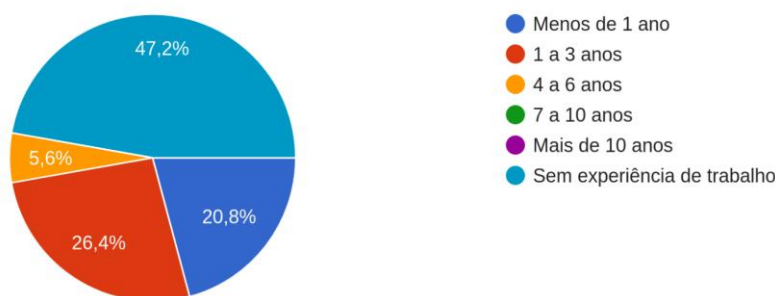
Source: Structured by the authors based on data from research carried out at the university.

We identified the fact that just over half of the students already have a level above the initial level, possibly because of the phases they are in, as they advance the level of learning also grows, but the graph below also brings another reason why the percentages have been like this.

And in this graph the percentages reveal about the time that some of the academics work in the area of accounting. About 47.2% of the students do not have any work experience in the accounting area, 26.4% work from 1 to 3 years in the area, 20.8% work for less than 1 year and 5.6% work in the accounting area from 4 to 6 years.

18. Quanto tempo você trabalha na área de contabilidade?

72 respostas



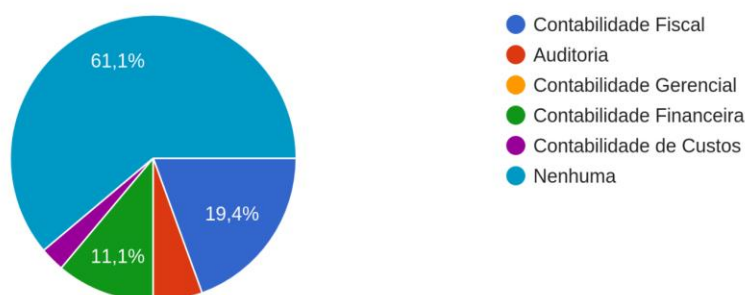
Source: Structured by the authors based on data from research carried out at the university.

And through this graph it is possible to answer some doubts that may arise from the previous graph, as about 53.3% already have experience in the accounting area, leading to a level of knowledge in general higher than that of a beginner.

The graph below reveals the level of specialization of academics within the area of accounting. A large part of the academics, 61.1%, claim not to have even a specialization within accounting, 19.4% say they are specialists in tax accounting, 11.1% said they have specializations in financial accounting, 5.6% have knowledge in accounting and another 2.8% have specializations in cost accounting.

19. Qual é a sua especialização dentro da contabilidade?

72 respostas



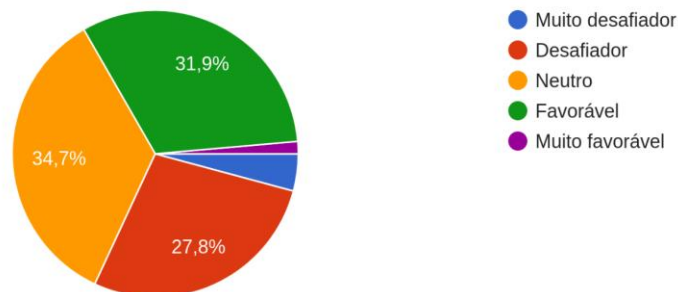
Source: Structured by the authors based on data from research carried out at the university.

And to make this graph rich, we can complement the analysis obtained by highlighting that accounting has several areas of specialization, which are applied daily to individuals and legal entities, public or private companies, organizations or entities, thus having infinite possibilities for the search for a profession that best meets their goals.

The following graph gives us percentages referring to how the students evaluate the work environment in the accounting area in the region where they live. As we can see, 34.7% are impartial on the subject, 31.9% believe it is favorable when it comes to the work environment, 27.8% believe it to be challenging, 4.2% put it as very challenging based on their experiences and finally 1.4% believe it to be quiet, as it varies from office to office and from person to person.

20. Como você avalia o ambiente de trabalho na área de contabilidade em sua região?

72 respostas



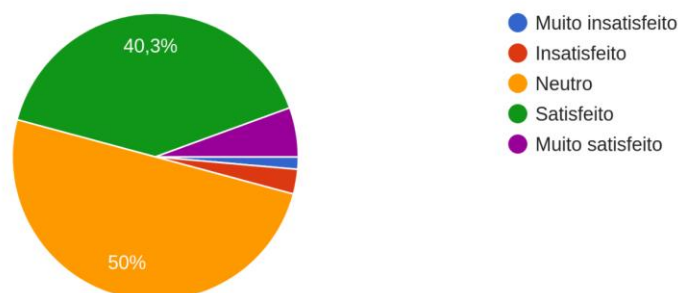
Source: Structured by the authors based on data from research carried out at the university.

Accounting, being one of the professions with the highest percentage of employability, with data already presented in this article, has a job market with great possibilities and with a lot of demand for professionals, this applies in regions throughout Brazil.

This graph brings results through percentages, referring to the level of satisfaction of academics with opportunities for growth in their accounting career. A part of the interviewees with 50% have a neutral position on satisfaction with career growth opportunities in the accounting area, 40.3% say they are satisfied, 5.6% are very satisfied, 2.8% have thoughts contrary to the other interviewees and say they are dissatisfied with the opportunities and 1.4% say they are very dissatisfied with the opportunities.

21. Você está satisfeito com as oportunidades de crescimento na sua carreira de contabilidade?

72 respostas

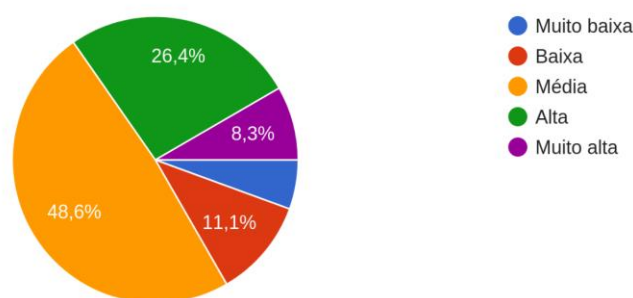


Source: Structured by the authors based on data from research carried out at the university.

However, graph number 9 with the survey carried out by the Ipea institute shows that there are high employability rates for accounting graduates, possibly giving them a great opportunity for growth in their professional careers.

The graph below brings results through percentages referring to how the academics would describe the demand for accounting professionals in the region where they live. Of the interviewees, 48.6% describe that the demand for accounting professionals in the region is average, another 26.4% say they have a high demand, 11.1% a low demand, 8.3% a very high demand for professionals and 5.6% a very low demand.

22. Como você descreveria a demanda por profissionais de contabilidade em sua região?
72 respostas



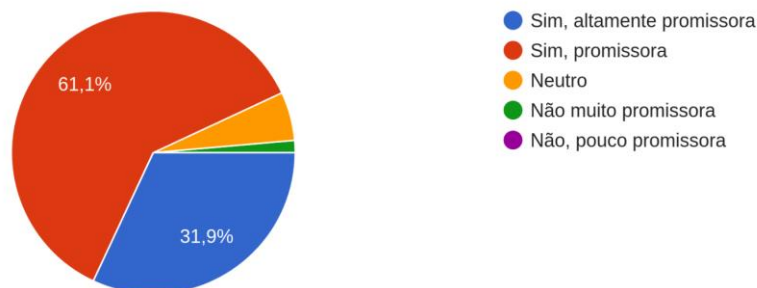
Source: Structured by the authors based on data from research carried out at the university.

In Santa Catarina, according to the rcnoline.com website, despite the great challenges that accounting faces, the number of accountants totals 21,952 with about 5,206 accounting companies in Santa Catarina, this shows that the accounting profession continues to grow, thus requiring a greater demand for professionals.

The following graph brings us percentages referring to the view of academics on how much they consider accounting a promising career. With a total of 61.1% of the academics consider accounting a promising career, another 31.9% consider it highly promising but 5.6% are neutral, that is, they do not have an opinion on the subject or think the area is not very promising or promising, and 1.4% consider the area not very promising.

23. Você considera a contabilidade uma carreira promissora?

72 respostas



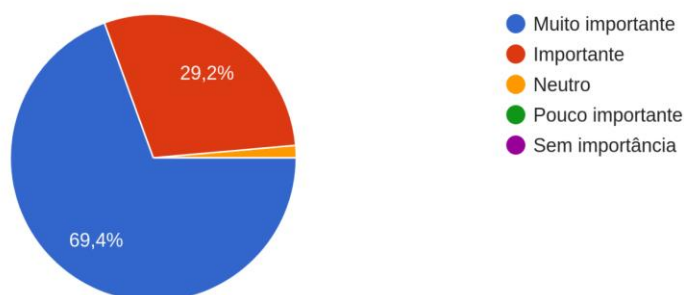
Source: Structured by the authors based on data from research carried out at the university.

As we observed in chart number 9 and reaffirmed in chart number 21, accounting in Brazil is highly promising, after all, every company except MEI is required to have an accountant according to article 1,179 of the Civil Code, which says the following: "The entrepreneur and the business company are required to follow an accounting system, mechanized or not, based on the uniform bookkeeping of its books, in correspondence with the respective documentation, and to annually draw up the balance sheet and the economic result". Apart from all the other opportunities that an accounting graduate will have.

This graph, through percentages, reveals how academics evaluate the importance of the use of technology in modern accounting. Academics who believe that technology is very important in modern accounting represent 69.4%, another 29.2% think it is important but 1.4% are neutral, that is, they do not have an opinion on the subject or do not think it is important or unimportant.

24. Como você avalia a importância da tecnologia na contabilidade moderna?

72 respostas



Source: Structured by the authors based on data from research carried out at the university.

And according to a survey carried out in 2021 by UFRGS, with about 163 accounting professionals published through the article "THE USE OF TECHNOLOGY IN ACCOUNTING: A PERCEPTION OF ACCOUNTING PROFESSIONALS IN THE STATE OF SANTA" the author highlights the following:

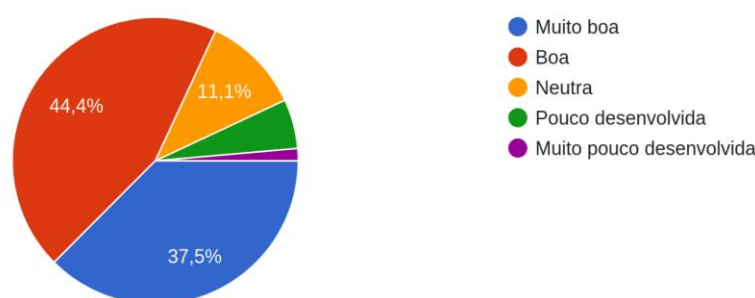
[...]Technology, in general, is available to the accounting professional for the improvement of the profession, generating benefits and advantages such as agility, standardization, reliability and information security, for example. Thus, this professional tends to present greater agility for information users, with the optimization of time in the operationalization of the service provided.² (Schappo, B.H. and Martins, Z.B. 2022, p. 1).⁶

In short, to have high efficiency in everything you do in the accounting business, it is impossible without being through technology.

The following graph brings us percentages referring to the ability of academics to work as a team in accounting. Based on the answers, we can understand that 44.4% have good ability to work in a team, followed by 37.5% who describe their skills in the professional sphere as very good, 11.1% prefer to be impartial regarding the question, 5.6% little developed due to the short time of experience and 1.4% very little developed because they have not had contact with the professional environment yet, or they are shy.

25. Como você descreveria a sua capacidade de trabalhar em equipe na contabilidade?

72 respostas



Source: Structured by the authors based on data from research carried out at the university.

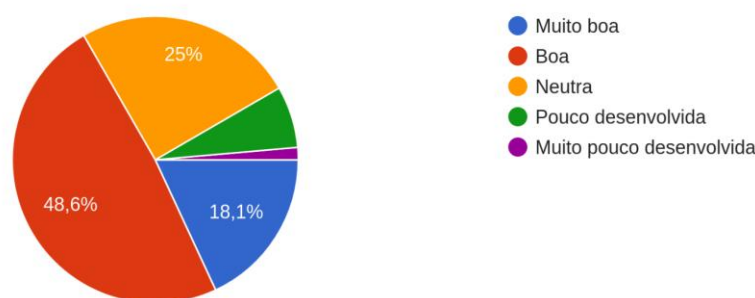
The factor of knowing how to work in a team is essential in any area, as it stimulates communication, promotes a healthy interpersonal relationship and all intuition becomes

⁶ Schappo, B.H. and Martins, Z.B. 2022 p1. CATARINA. ConTexto - Text Accounting. 22, 50 (Apr. 2022), 2–15.

more effective at various points. Therefore, looking for an improvement in this area is essential to stand out from the crowd.

The following graph brings us percentages referring to the view of academics on the ability of the less to solve complex problems in accounting. Regarding the data presented in the graph, 48.6% of the students have good ability to solve problems in accounting, 25% evaluate their abilities as neutral for problem solving, another 18.1% say they are very capable, 6.9% evaluate themselves with their capacity still undeveloped and 1.4% of the interviewees say their capacity is very little developed.

26. Como você avalia a sua capacidade de resolver problemas complexos na contabilidade?
72 respostas



Source: Structured by the authors based on data from research carried out at the university.

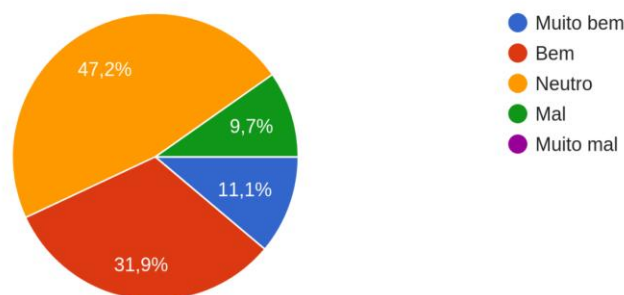
And it is understood based on the answers that students have the ability to solve problems in day-to-day tasks in accounting, resulting in most with good agility and consistent with the problems presented.

The chart below shows results through percentages regarding how academics adapt to changes in tax legislation and accounting regulations.

With 47.2% of students highlighting their adaptations to changes in legislation and regulations as neutral, 31.9% claim to do well with changes, 11.1% very well and 9.7% saying they do poorly with new legislation and regulations.

27. Quão bem você se adapta a mudanças na legislação fiscal e regulamentações contábeis?

72 respostas



Source: Structured by the authors based on data from research carried out at the university.

It is a great differential for any accountant to adapt to any and all changes in the accounting area. We can see on the NETSPEED blog in the year 2023, how important such an adaptation is.

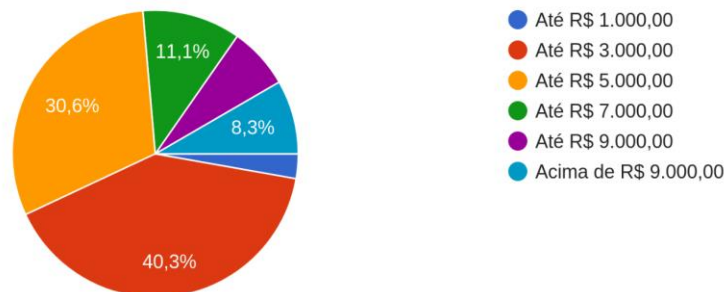
[...]It is evident that the accounting sector is undergoing constant transformations, incorporating new technologies and exploring new areas of activity, such as mobile accounting and applications, environmental accounting, sustainable accounting and hybrid accounting, it is with a strong growth trend. (Vanessa Mandarano NETSPEED blog, 2023).

Just like any other area, changes occur. Systematization and new areas of activity being increasingly part of accounting, adapting quickly to these changes certainly creates a great advantage as an accounting professional.

This graph, by means of percentages, reveals the socioeconomic danger of the students' family income. We analyzed that 2.8% have a family income of up to R\$ 1,000.00 reais, most of the interviewees with 40.3% of up to R\$ 3,000.00 reais, another 30.6% have a family income of up to R\$ 5,000.00 reais, 11.1% have an income of up to R\$ 7,000.00 reais, 6.9% up to R\$ 9,000.00 reais and 8.3% above R\$ 9,000.00 reais.

28. Qual o seu perfil socioeconômico renda familiar ?

72 respostas



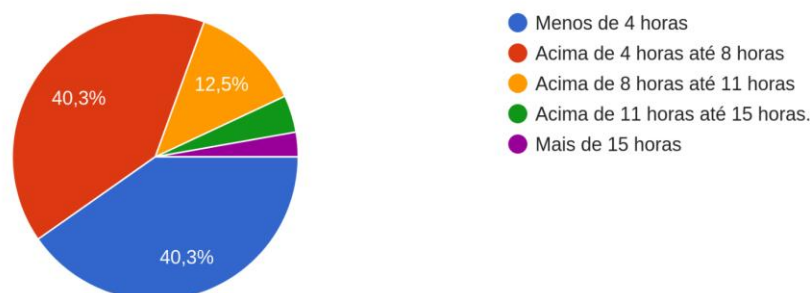
Source: Structured by the authors based on data from research carried out at the university.

Despite still being an emerging country, Brazil suffers a lot in relation to the economy, according to studies carried out by the IBGE in 2023, the monthly household income per capita reached R\$1,848.00 reais, which represents a growth of 11.5% compared to the previous year. Based on the data presented above, we can identify that the students interviewed mostly have a higher family income.

The following graph brings us percentages referring to the time that each student dedicates per week to studies. Of the students evaluated, 40.3% say they dedicate less than 4 hours a week to studying, another 40.3% above 4 hours to 8 hours, another 12.5% above 8 hours to 11 hours, 4.2% say they study more than 11 hours to 15 hours and 2.8% study more than 15 hours per week.

29. Quanto tempo você dedica por semana aos estudos?

72 respostas



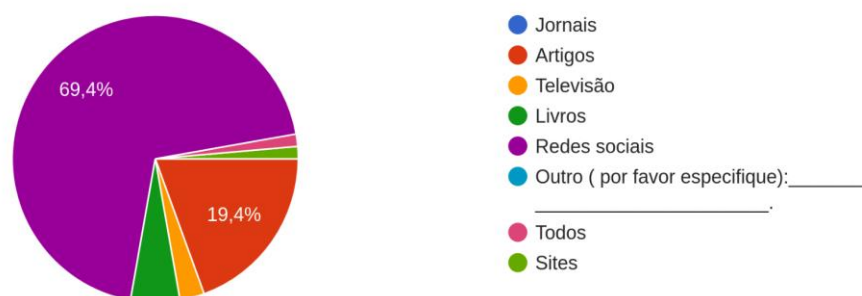
Source: Structured by the authors based on data from research carried out at the university.

The most advisable thing is to study four to five hours a day, but we cannot fail to remember that quality is as important as quantity, so it is essential that each student understands their routine and adapts to become effective in their study routine.

The following graph brings us percentages referring to the main means that academics use to update themselves on accounting issues. We had 69.4% of the students who reported using social networks as a means of updating on accounting matters, 19.4% follow through articles, 5.6% through books, 2.8% use television to follow accounting news, 1.4% through websites and another 1.4% say they use all means to obtain information regarding the accounting area.

30. Qual os meios que você utiliza para se informar sobre assuntos contábeis?

72 respostas



Source: Structured by the authors based on data from research carried out at the university.

And with technological advancement, it is not surprising that academics use social networks as the main study model used, even more so when it comes to a younger audience. However, it should be noted that this may not be a more suitable study method, so it does not exclude the importance of studying the other means mentioned above.

FINAL CONSIDERATIONS

The survey revealed that it is possible to identify the profile of each student and what they want for their future, in addition to capturing important information for those who wish to enter the course and what they expect from the job market. Most students consider that training in Accounting Sciences guarantees a very promising career today, which justifies their choice of this area of study. We can understand that this course opens a range to several other opportunities, not trapping the university student in a single professional career.

REFERENCES

1. Dados consultados através do artigo: *A Utilização de Tecnologia na Contabilidade: Uma Percepção de Profissionais Contábeis do Estado de Santa Catarina*. Disponível em <https://seer.ufrgs.br/ConTexto/article/download/118089/84780/524095>. Acessado em: 28 de maio de 2024.
2. Dados consultados através do artigo: *pdf Plays et al.* Disponível em <file:///C:/Users/Admin/Downloads/pdf%20Plays%20et..al.pdf>. Acessado em: 28 de maio de 2024.
3. Dados consultados através do site: *Censo da Educação Superior: 3 em cada 4 jovens não têm acesso à faculdade*. Disponível em <https://www.educamaisbrasil.com.br/educacao/noticias/censo-da-educacao-superior-3-em-cada-4-jovens-nao-tem-acesso-a-faculdade>. Acessado em: 20 de junho de 2024.
4. Copyright © 2008-2024, Glassdoor LLC. "Glassdoor". Disponível em https://www.glassdoor.com.br/Sal%C3%A1rios/contador-sal%C3%A1rio-SRCH_K00,8.htm. Acessado em: 27 de maio de 2024.
5. Melo-Silva, L. L., Lassance, M. C. P., & Soares, D. H. P. (2004). A orientação profissional no contexto da educação e trabalho. *Revista Brasileira de Orientação Profissional*, 5(2), 31-52.
6. Preis, B. R. S., Carmo, C. R. S., Cunha, F. S., Lima, I. G., Oliveira, M. G., Ribeiro, R. M., & Costa, R. G. (2013).
7. Rodrigues, R., & Gonçalves, J. C. (2023). *Procedimentos de Metodologia Científica* (11^a ed.). Lages, SC: PAPERVEST.
8. Schappo, B. H., & Martins, Z. B. (2022). A utilização de tecnologia na contabilidade: Uma percepção de profissionais contábeis do estado de Santa Catarina. *ConTexto - Contabilidade em Texto*, 22(50), 2–15.