

READING PRACTICES OF STUDENTS COMPLETING THE ACCOUNTING SCIENCES COURSE, CLASS 2015.1, OF THE STATE UNIVERSITY OF THE SOUTHWEST OF BAHIA: THE MAIN SOURCES OF READING OF THE STUDENTS AND THE TIME DEDICATED TO THE HABIT OF READING

PRÁCTICAS DE LECTURA DE ESTUDIANTES QUE COMPLETAN EL CURSO DE CIENCIAS CONTABLES, CLASE 2015.1, DE LA UNIVERSIDAD DEL ESTADO DEL SUROESTE DE BAHIA: LAS PRINCIPALES FUENTES DE LECTURA DE LOS ESTUDIANTES Y EL TIEMPO DEDICADO AL HABITO DE LA LECTURA

PRÁTICAS DE LEITURA DOS ALUNOS CONCLUINTE DO CURSO DE CIÊNCIAS CONTÁBEIS, TURMA 2015.1, DA UNIVERSIDADE ESTADUAL DO SUDOESTE DA BAHIA: AS PRINCIPAIS FONTES DE LEITURA DOS ALUNOS E O TEMPO DEDICADO AO HÁBITO DA LEITURA

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Abstract

This paper aims to identify the main reading sources of students and the time devoted to their reading habits. The problem investigated was as follows: How do students who are able to study CBT maintain the reading habit? The justification of this work is because it is a reality experienced by many university students who face difficulties in academic life due to the lack of reading habits. In addition, the reading habit must be present in the life of the future accountant so that the accountant remains well informed, dynamic and able to provide information essential to business decision making. To answer the problem question, predominantly qualitative research was used,

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with data collection obtained through a mixed questionnaire applied to the future graduates of the class 2015.1 and also the bibliographic research was used. The results showed that students read little, prioritize the internet as the main means of access to information and do not believe that the reading habit developed throughout the course is sufficient for the development of the monograph.

Keywords: Accounting; Accounting education; Reading.

Resumen

Este trabajo tiene como objetivo identificar las principales fuentes de lectura para los estudiantes y el tiempo dedicado por ellos a la lectura. El problema investigado fue el siguiente: ¿cómo pueden los estudiantes tomar el curso CBT mantener el hábito de la lectura? La justificación de este trabajo es que es una realidad experimentada por muchos estudiantes universitarios que enfrentan dificultades en la vida académica debido a la falta de hábitos de lectura. Además, el hábito de la lectura debe estar presente en la vida del futuro contador para que se mantenga bien informado, dinámico y capaz de proporcionar información esencial para tomar decisiones comerciales. Para responder a la pregunta del problema, se utilizó la investigación con un enfoque predominantemente cualitativo, con la recolección de datos obtenidos a través de un cuestionario mixto aplicado a los futuros graduados de la clase 2015.1 y también se utilizó la investigación bibliográfica. Los resultados mostraron que los estudiantes leen poco, priorizan Internet como el principal medio para acceder a la información y no creen que el hábito de lectura desarrollado durante el curso sea suficiente para el desarrollo de la monografía.

Palabras claves: Contabilidad; Educación-Contabilidad; Lectura.

Resumo

O presente trabalho tem como objetivo identificar as principais fontes de leitura dos alunos e o tempo dedicado ao hábito da leitura por parte destes. O problema investigado foi o seguinte: de que forma os estudantes aptos a cursarem a disciplina TCC mantêm o hábito de leitura? A justificativa deste trabalho se dá por ser uma realidade vivida por muitos universitários que enfrentam dificuldades na vida acadêmica devido a falta do hábito de leitura. Além disso, o hábito da leitura deve estar presente na vida do futuro contador para que o mesmo se mantenha bem informado, dinâmico e capaz de fornecer informações essenciais à tomada de decisões empresariais. Para responder a questão problema foi utilizada a pesquisa com abordagem predominantemente qualitativa, com coleta de dados obtida através de questionário misto aplicado aos futuros concluintes da turma 2015.1 e também foi utilizada a pesquisa bibliográfica. Os resultados demonstraram que os alunos leem pouco, priorizam a internet como principal meio de acesso à informação e não acreditam que o hábito de leitura desenvolvido ao longo do curso seja suficiente para o desenvolvimento da monografia.

Palavras-chave: Contabilidade; Educação-Contábil; Leitura.

Introduction

The decision on the theme of this project come up due to the difficulties faced by the students of the Accounting course when writing their monograph. This personal choice was born after the perception that the course's students expressed a series of difficulties in selecting the monographic theme and in the construction of the text. There are several difficulties, such as: indecision on the subject, difficulty in proposing new hypotheses on topics already worked, distance of semesters between the subjects of scientific methodology, difficulties in following the methodological guidelines, lack of previous readings, finally, it is clear that there is difficulties in thinking scientifically and, consequently, transporting ideas to the sheet of paper.

Thus, the research is consistent with the university environment because it emphasizes the importance of reading in the formation of individuals. In addition, this theme starts from a critical analysis of the reality of many university students who face difficulties in academic life due to the lack of reading habits during their school education.

For researchers it is also an opportunity to research the habit of reading, as the practice of this habit directly influences good academic performance, in addition to being the starting point to overcome possible difficulties in the disciplines. Furthermore, the habit of reading will enable the student to become a professional endowed with a critical sense and able to transform social reality.

This work aims to identify the main sources of reading of students and the time devoted to the habit of reading by them.

The problem investigated was the following: how do students who are able to take the TCC course maintain the habit of reading?

This work is justified by the fact that it is a reality experienced by many university students who face difficulties in academic life due to the lack of reading habits. In addition, the habit of reading must be present in the life of the future accountant so that he/she remains well-informed, dynamic and capable of providing essential information for making business decisions.

To answer the problem question, research with a predominantly qualitative approach was used, with data collection obtained through a mixed questionnaire applied to future graduates of the 2015.1 class, and bibliographical research was also used. The results showed that students read little, prioritize the internet as the main means of accessing information and do not believe that the reading habit developed during the course is sufficient for the development of the monograph.

Some authors, who address topics related to research, helped to compose the theoretical framework such as: Cunha (2015) in the dissertation “Reading practices in digital culture: thinking about learning to read in higher education”, Ferreira (2009) with the article “ The importance of reading in higher education” Sampaio and Santos (2002) and in the article “Reading and writing among university students: evaluation of an intervention program” that deal with the importance of reading in the university context.

Three other interesting articles dealing with reading in the Accounting course: the first "The awakening of interest in reading and writing, in Accounting Science students at the State University of Londrina, in the undergraduate discourse" by Oliveira, Koyama and Silva (2011); the second by Santana (2013) in “Reading habits of students in the Accounting course at the State University of Feira de Santana – UEFS”; and, finally, the article “Reading comprehensibility of accounting students using the Cloze technique” by the authors Dallabona, L.; Vololo, D.; Pletsch, C. (2018). Also noteworthy is the monograph by Souza (2015) "The main contributions of Scientific Initiation to academic and professional training in Accounting: a study at the State University of Southwest Bahia from the perspective of 2013.2 graduates" in which the author demonstrates the positive aspects of scientific production for the formation of the accounting professional.

The research was exploratory in nature because the primary objective was to provide greater familiarity with the problem, with a view to making it more explicit or building hypotheses (GIL, 2002). The main axis of procedures was field research using electronic sources as well. The instrument used for data collection was the mixed questionnaire (3 closed questions and 8 open questions).

The research was limited to the course of Accounting Sciences at UESB, having as research subjects the future graduates of the 2015.1 class. The students questioned had already attended the Scientific Research in Accounting (PCC) course, a prerequisite for enrollment in the TCC and, therefore, the answer they could give to the research regarding the reading habit and its relationship was considered relevant. with the writing of the monograph.

Theoretical framework

The theoretical framework is the research stage that supports data collection and analysis. In this part, the concepts, theories and models that will support the researcher's argument are presented. It comprises: State of the Art, Conceptual Framework and Theoretical Framework.

Thus, the structure of the framework will lead the reader to a specific line of argument through the approach of recognized authors and scientific concepts on the subject, the presentation of other research that has worked on this subject and the bibliography used. All these elements show the path that researchers chose to use to give scientific basis to their research.

Marco Conceitual's text brings the concepts of the main terms used in the research, that is, it conceptualizes words and expressions necessary for understanding. As mentioned above, one of the purposes of this research is to know the reading habits of students in the Accounting course who are able to write the TCC. Therefore, to have a better understanding of the theme developed, it is important to conceptualize some terms.

The first concept to be highlighted is Scientific Knowledge (APOLINÁRIO, 2011). In the Scientific Methodology Dictionary, Scientific Knowledge is knowledge produced according to the norms of science. It is organized (hierarchical, functionally articulated), methodical (produced from predetermined precepts), systematic (logical), rational (excludes any and all relationships between variables that depend on faith or belief), clear

and precise (exact, avoid ambiguities) and cumulative (its development is a consequence of the continuous and methodical accumulation of prior knowledge).

In the same source, Science is defined as the term derived from the Latin *scientia* (equivalent to the Greek term *episteme*), which, in turn, originates from the term *scire*, which means to know, to learn. It can be understood as a way of explaining reality, characterized by the use of reason associated with experimentation.

In the case of this research, the area of Science to be studied and, consequently, the scientific knowledge to be produced is Accounting. Sá (2005) brings the concept that Accounting is the science that aims to study the system of administrative wealth in order to observe whether it achieves the purposes proposed by the *aziendal* subject.

For Franco (1997, p. 21), Accounting

é a ciência que estuda os fenômenos ocorridos no patrimônio das entidades, mediante o registro, a classificação, a demonstração expositiva, a análise e a interpretação desses fatos, com o fim de oferecer informações e orientação – necessárias à tomada de decisões – sobre a composição do patrimônio, suas variações e o resultado econômico decorrente da gestão da riqueza patrimonial.

According to the understanding of Barros (2013, p.3):

Contabilidade é a ciência social que visa ao registro e ao controle dos atos e fatos econômicos, financeiros e administrativos das entidades. Trata-se de um sistema de informação e avaliação destinado a prover seus usuários com demonstrações e análises de natureza econômica, financeira, física e de produtividade, com relação à entidade objeto de contabilização.

It is observed, in the view of the consulted theorists, that the different concepts presented lead to a common point: Accounting studies the heritage and produces information for its users. As highlighted by Marion (2009), Accounting is the instrument that provides the maximum amount of useful information for decision-making inside and outside the company.

In addition, Marion also ratifies that (2009, p.25):

A contabilidade é o grande instrumento que auxilia a administração a tomar decisões. Na verdade, ela coleta todos os dados econômicos, mensurando-os monetariamente, registrando-os e resumindo-os em forma de relatórios ou de comunicados, que contribuem sobremaneira para a tomada de decisões.

Based on this principle, the accounting professional must always be up-to-date so that he can provide correct information about the company's operation and guide business decisions. According to Ludícibus (2009, p. 10), Accounting “can be conceptualized as the method of identifying, measuring and communicating economic, financial, physical and social information, in order to allow appropriate decisions and judgments by information users”.

The field of accounting practice requires constant updates from the professional as Accounting follows the social, political and economic transformations of its time. An important change observed in accounting work is the impact of technological advances on the various activities. It can stand out from the use of computers and customized software, access to the internet, the crossing of data in real time, to the implementation of the Public Bookkeeping System (SPED). These are examples that the functions of the accountant currently must exceed an operational function as it can already be performed by numerous technological instruments.

Marion (2005) suggests that the accountant should be the most well-informed professional in any company, as their performance requires them to know the operations carried out, register them and present the information resulting from the accounting process in the form of reports for the company's administration, alike that it can make decisions.

Antônio Lopes de Sá (2001) states:

(...) a profissão contábil consiste em um trabalho exercido habitualmente nas células sociais, com o objetivo de prestar informações e orientações baseadas na explicação de fenômenos patrimoniais, ensejando o cumprimento de deveres sociais, legais, econômicos, tão como a tomada de decisões administrativas, além de servir de instrumentação histórica da vida da riqueza.

This makes it clear that the practice of the accounting profession must be accompanied by a constant process of personal improvement in search of greater technical qualification so that in this way it plays a strategic role within the organization.

Tobias (2010) points out that companies prefer professionals dedicated to their profession, who enjoy reading and have ease of reading and professional relationships, including interdisciplinary ones, who have effective communication and the ability to understand the context of their profession. The difference of a successful professional may be related to their reading comprehension skills.

It is necessary then to talk about reading because it allows any student to understand, reflect, write and inform about the reality that surrounds them. For Ferreira (2009), reading constitutes an instrument of production and reproduction and a cultural asset where the human being is constructed as a subject of his own history, interacting in his world or in the society in which he lives.

In the conception of Silva and Zilbermam (1998, p.112).

A leitura é como um meio de aproximação entre os indivíduos e a produção cultural, podendo significar a possibilidade concreta de acesso ao conhecimento e intensificar o poder de crítica por parte do público leitor, e assim expressar os anseios da sociedade.

Reading minimizes differences by enabling individuals to know and, above all, analyze the society in which they are inserted. Therefore, it is so important that the mastery of language and writing is present in the lives of individuals as social beings and participants in the knowledge construction process.

In the field of Education, the National Curriculum Parameters (BRASIL, 1997, p. 41) present the following definition for reading:

A leitura é um processo no qual o leitor realiza um trabalho ativo de construção do significado do texto, a partir dos seus objetivos, do seu conhecimento sobre o assunto, sobre o autor, de tudo o que sabe sobre a língua: características do gênero, do portador, do sistema de escrita, etc.

This means that reading requires prior knowledge from the reader so that the process of constructing meaning goes beyond the textual sphere and makes sense of the reality of the reader.

In Martins' (1988) conception, reading would be the bridge to an efficient educational process, providing the individual's integral formation. Thus, it is understood that reading establishes a direct relationship with the realization of learning and leads the student to active, dynamic and critical attitudes towards knowledge.

In academic activity, university students are expected to develop a critical attitude towards texts. This means that the reader of the text defines the purpose of the reading, but proficient reading will allow it to reach different levels of interaction between author, text and reader.

For Kock and Elias (2010, p.11)

A leitura é, pois, uma atividade interativa altamente complexa de produção de sentidos, que se realiza evidentemente com base nos elementos linguísticos presentes na superfície textual e na sua forma de organização, mas requer a mobilização de um vasto conjunto de saberes no interior do evento comunicativo.

This idea confirms the conception expressed in the Curriculum Parameters: reading is effected in the interaction of the text, linguistic codes and the reader. Therefore, it is essential to consider the reader's experiences and knowledge, much more than the knowledge of the linguistic code. Critical reading is a relationship between knowledge of the world, linguistic and interactional (author and reader) that should be present in the act of reading and therefore in the development of texts, in the case of this study: the monograph.

Silva (2010) defines the monograph as a work that observes, organizes and accumulates information and observations; it asks the whys and uses, in an intelligent way, the readings and experiences, to prove the research, and later communicates the results achieved. It is during the preparation of scientific works that the researcher relates basic aspects that link the cultural scope of his training and the daily practice that will lead him as a professional.

Using the National Curriculum Parameters again (BRASIL, 1997, p. 40):

O trabalho com leitura tem como finalidade a formação de leitores competentes e, conseqüentemente, a formação de escritores, pois a possibilidade de produzir textos eficazes tem sua origem na prática de leitura, espaço de construção da intertextualidade e fonte de referências modelizadoras. A leitura, por um lado, nos fornece a matéria-prima para a escrita: o que escrever. Por outro, contribui para a constituição de modelos: como escrever.

In this way, reading is strictly linked to the act of writing. According to Cunha (2015), one of the functions of reading, in its broad aspect, is that it provides the indispensable raw material for the elaboration of texts – for communicative acts through texts.

Thus, we present some of the concepts that were part of this research, whose objective was to make readers understand preliminarily what each term means during the reading of the work in question.

Methodology

Methodology “is an instrumental concern. It deals with ways of doing science. It takes care of the procedures, the tools, the paths” (SILVA, 2010, p.11). Thus, the methodology is a necessary instrument for the elaboration of a scientific work because it is through the set of techniques and processes used for the scientific production that the knowledge produced can be validated.

For Lakatos and Marconi (2008, p. 83) the method is the set of systematic and rational activities that, with greater safety and economy, allows reaching the objective - valid and true knowledge - tracing the path to be followed, detecting errors and assisting the scientist's decisions.

Thus, the methodology encompasses the scientific methods that will be used in the research to validate knowledge about the object that will be investigated. It is up to the researcher to establish relationships between the knowledge studied with those that already exist, to have an investigative attitude when distinguishing between doing Science and other ways of obtaining knowledge, systematizing study activities and developing a critical spirit.

For this research, a predominantly qualitative approach was adopted as the objective was to understand the behavior of a certain target group, that is, it sought to understand and explain social relations at the expense of quantifiable data (SILVA, 2010).

In this sense, the issues are studied in the environment in which they are presented and, often, the data that are of interest to the researcher are not necessarily expressed in numbers. In the analysis of the collected data, there may be a theoretical framework that guides the collection of information, but the concern is to portray the largest number of elements existing in this researched reality.

This means that through the analysis of the data collected through the questionnaire applied to the students of the course, it will be possible to know the reading habit of the students of Accounting Sciences at the State University of Southwest Bahia and also reflect on correlated issues reaching the understanding of certain characteristics of that social group.

The procedure adopted for this research was field research. Field research is characterized by investigations in which, in addition to bibliographic and/or documentary research, data is collected from people, using different types of research (ex-post-facto research, action research, participant research, etc.).

Thus, books in the accounting area, books on research methodology, books in the area of education and articles from journals available on the internet were used as sources. For Silva (2010, p.54) bibliography is an auxiliary branch of science, as it allows finding sources, books and scientific materials relevant to the realization of scientific work. In addition, for a better understanding of the subject, a field research was carried out with the students of the Accounting Sciences course at UESB through the application of the questionnaire in the classroom. According to Silva (2010) in the field research, data are collected in loco, with pre-established objectives, sufficiently discriminating what is collected.

To carry out the production, data collection, the questionnaire instrument was chosen. Silva (2010, p.60) defines that the questionnaire is an ordered and consistent set of questions about variables and situations that one wants to measure or describe.

The questionnaire consisted of 12 questions, 3 objective and 8 subjective, divided into 4 thematic blocks in order to know the socioeconomic profile of the students, their reading habits, reading related to the Accounting course and, by and finally, the block to express opinions and suggestions for improving students' reading habits.

The questionnaire was applied on September 13, 2018, to the 18 students of the VIII semester class, from the Accounting Sciences course at UESB, who have already completed the subject of Scientific Research in Accounting (PCC). This subject is a prerequisite for the preparation of the Scientific Paper in Accounting, and, therefore, it is understood that, until now, these students maintain the habit of reading suitable for the preparation of scientific papers and, consequently, the development of the final monograph of course.

- Content analysis technique

Content analysis looks for the substance essence of a context in the details lost in the medium or among the available data. Its purpose is not to replace formal statistical analysis, but to discover nuances between the lines and in the more subjective subtleties of the object that such formal analyses, being too standardized, fail to capture (SILVA, 2010, p.66).

Furthermore, to analyze the content of the questionnaire, they were distributed in tables, in which each question in common to the 18 respondents was analyzed (BARDIN, 2011). In these tables, repetitions or incidences, synthesis paragraph and analysis topic were grouped. In the repetitions or incidences, the answers in common were identified. In the synthesis paragraph, a general comment about the incidences was presented and in the analysis topic a conclusion of the answers.

From these data, tables were built to calculate the percentages of repetition rates and, by sequence, graphs were created to better visualize the fractions of repetitions.

- Research contexts ⁵

The State University of Southwest Bahia (UESB) is a multicampi institution, headquartered in the city of Vitória da Conquista, located in the Mesoregion of the Center-South of Bahia, it is the third largest city in Bahia, with more than 348,000 inhabitants, according to data 2017 of the Brazilian Institute of Geography and Statistics (IBGE).

UESB has two more campuses, one in the city of Jequié and one in the city of Itapetinga. The emergence of UESB occurred from the policy of interiorization of Higher Education, contained in the 1969 State Government's Comprehensive Education Plan, with the installation of Faculties for Teacher Training, in the municipalities of Vitória da Conquista, Jequié, Feira de Santana e Alagoinhas, which joined the Middle São Francisco Agronomy Faculty (FAMESF), created in the 1950s.

In 1962, through Law No. 1,802, of 10/25, the Faculties of Philosophy, Sciences and Letters of Vitória da Conquista, Jequié, Feira de Santana, Ilhéus, Caetité and Juazeiro were created, seeking to meet those requirements. In 1969, the Faculty of Education of Vitória da Conquista is created, by Federal Decree No. 21.363, of 20/07. Also this year, through Law No. 2741, of 11/11, the Faculty is constituted as an Autarchy. In 1970, the Executive Power, authorized by Law No. 2,852, of 11/09, created the Faculty of Education Foundation of Jequié, later called Autarchy, by Decree No. 23.135/70.

It was only in 1980 that a university was mentioned, when, by Law nº 3.799, of 23/05, the Executive Branch instituted a Foundation to “create and maintain a university in the Southwest of the State”. The Educational Foundation of the Southwest is created by Decree No. 27.450, of 12/08/80, with the objective of “implementing and maintaining a University in the Southwest, incorporating to its assets the assets and rights belonging to the existing Faculties in Vitória da Conquista and Jequié”.

⁵ Source: <http://www2.uesb.br/historico/>

In 1980, through the Delegated Law nº 12, of 12/30/80, the Educational Foundation of the Southwest was extinguished, as the sponsor of the University, and the Autarchy Universidade do Sudoeste was created. The Regulation for the Implementation of this University was approved on 8/25/81, by Decree No. 28,169, and the Faculties of Teacher Training, the Faculty of Administration and other units that would be established and linked to it were incorporated. With the constitution of the Autarchy, the Agronomy Schools, in Vitória da Conquista, Zootechnics, in Itapetinga, and Nursing, in Jequié, were also implemented.

In early 1984, from an agreement between UESB and the Foundation for Support to Research and Extension (FAPEX) and, under the coordination of the Center for Interdisciplinary Studies for the Public Sector (ISP), of the Federal University of Bahia, it was created the “Inquiry Letter”. After two years of work, this document was delivered to the State Council of Education, for authorization to operate the UESB, in a multicampi system, linked to the State Department of Education and Culture.

In its opinion CEE nº 119/87, the Council opines favorably and, based on this opinion, the Federal Government issues Decree nº 94.250, of 22/04/87, authorizing the functioning of the University. Its accreditation took place in 1998, through Decree No. 7344, of 05/27/98, published in the Official Gazette of the State of Bahia on 05/28/98.

In 2003, the Re-accreditation process was sent to the State Council of Education. In 2006, through Decree No. 9,996, of May 2, 2006, UESB was re-accredited for a period of eight years.

In 2016, through Decree No. 16,825, of July 4, 2016, published in the DOE of July 5, 2016, UESB was re-accredited for a period of eight years. In this way, the University maintains its regularity and confirms its quality in the educational structure, in its three campuses, as well as its role in regional improvement and development through teaching, research and extension.

Presentation and analysis of the data collected

The questionnaire applied was structured in 4 thematic blocks. The first block composed of objective questions provided the preparation of tables and graphs since the answers revealed relevant characteristics of the respondent group.

The other thematic blocks also have the analysis tables that helped the researcher in the investigation, as they revealed specific details of each answer and important for the enrichment of the research. Below is the presentation of the tables prepared after the collection of the questionnaires.

The questions were intended to know the students' preferences in relation to the source of information, the time devoted to reading and the students' perception of their own reading habits. Therefore, from this block all questions were opened so that students could freely express their opinions on the topic.

Regarding the source of information used by respondents, table 1 shows that 15 students use the internet as the main means of communication used to keep themselves informed.

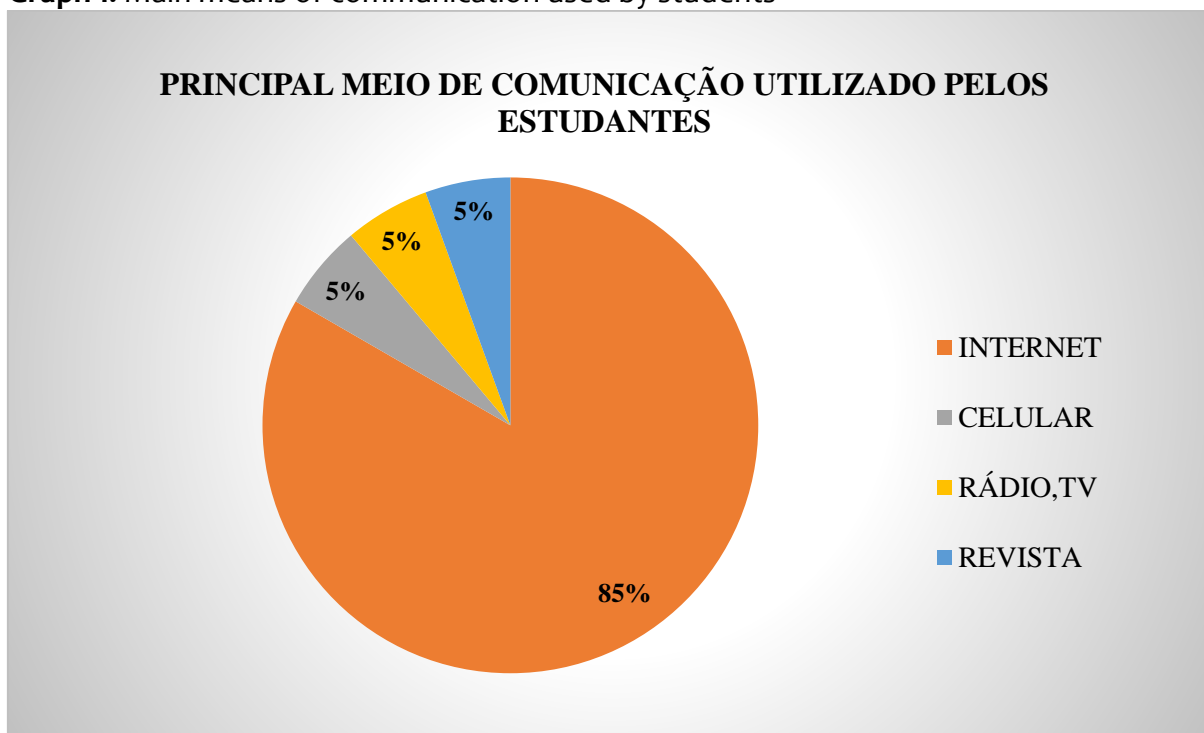
Table 1: Main means of communication used by students.

Question 4: What is the main means of communication used to stay informed?	Count	Percentage
Internet	15	85%
Cell phone	1	5%
Radio, Tv	1	5%
Magazine	1	5%
Total	18	100%

Source: Own Elaboration (2019).

Through the analysis of Graph 1 below, it is verified the predominance of the use of the Internet as the main means of communication used by students.

Graph 1: Main means of communication used by students



Source: Own elaboration (2019).

It is believed that the term used in the students' answers encompasses all the resources that the World Wide Web offers, such as: various websites, blogs, social networks, news portals in their various media such as: computers, tablets, smartphones. The answers pointed to 85% of internet use, followed by the use of radio and TV (5%), magazine (5%) and cell phone (5%) approximately.

Based on this information and after preparing table 2, most students indicated that the daily time dedicated to various readings is around 1 to 2 hours.

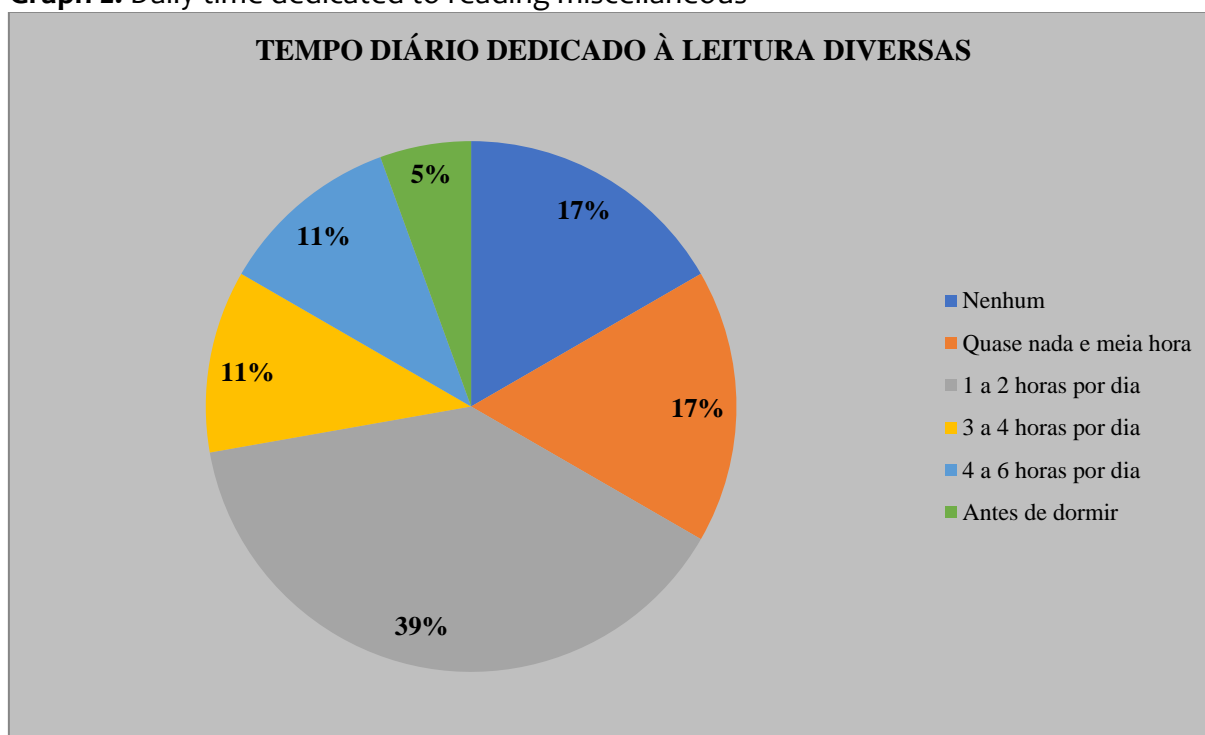
Table 2: Daily reading time

Question 5: Generally, how much time a day do you spend in the habit of reading?	Count	Percentage
None	3	17%
Almost nothing and half an hour	3	17%
1 to 2 hours a day	7	39%
3 to 4 hours a day	2	11%
4 to 6 hours a day	2	11%
Before bedtime	1	5%
Total	18	100%

Source: Own Elaboration (2019).

This data corroborates Cunha's (2015) observation that texts no longer need to remain static, subject to the reader's contemplation, as they are now presented in a mixture of languages and modes, provided by digital convergence. In other words, the virtual environment allows users to choose what they want to read, write, listen to, share and, in this way, consume information in general with better use of time.

Graph 2: Daily time dedicated to reading miscellaneous



Source: Own Elaboration (2019).

Graph 2 showed the daily time devoted to different readings, according to the respondents. It is interesting to note that, if we relate the internet (the main means of communication used by most students) and the time devoted to reading, it is possible to conclude that technological advances, in particular the popularization of the internet, have changed the options for reading and searching sources. by knowledge.

To close this block, students had the opportunity to assess their own dedication to reading. Question 6 aimed to understand the students' perception of their own reading habits. Table 3 below shows how the answer board looks like.

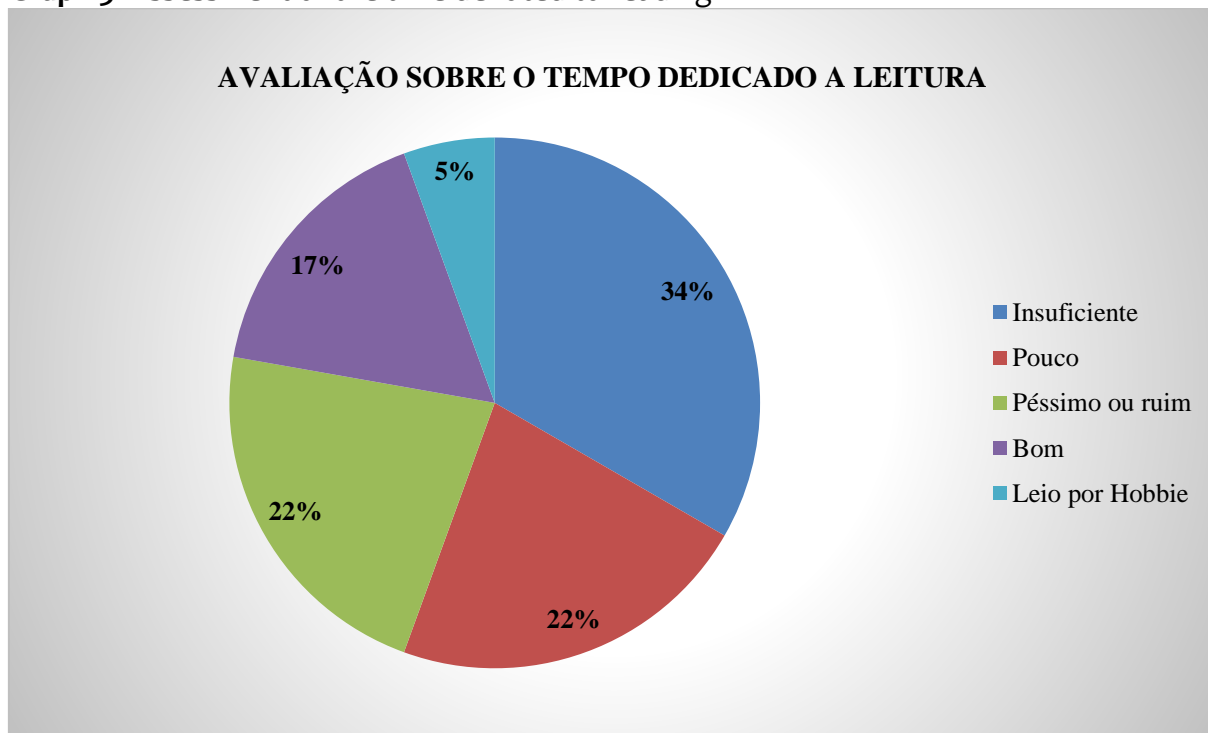
Table 3: Assessment of time devoted to reading

Question 6: How do you rate your time spent reading? Specify	Count	Percentage
Insufficient	6	34%
Little	4	22%
Terrible or bad	4	22%
Good	3	17%
I read for hobby	1	5%
Total	18	100%

Source: Own elaboration (2019).

As can be seen, 33% of students assess the time devoted to reading as insufficient, 22% as bad or bad, 22% as little and only 17% have a good assessment of their own time dedicated to reading. Graph 3 below illustrates this data:

Graph 3: Assessment of the time devoted to reading



Source: Own Elaboration (2019).

When considering the answers that do not positively assess their own reading habit, we can say that 83% of students do not believe that they devote adequate time to reading. According to the fragment in Chart 1, many respondents report that there is a lack of time to devote more time to reading. Many justify that with the work during the day, with the UESB routine at night, the free time they have prefer to direct to other activities such as

watching videos, resting. Below is the table for analyzing the full response of each respondent.

Chart 1. Reading time assessment

ORDER	QUESTION 6: How do you rate your time spent reading? Specify
1	Little
2	Insufficient, should read more.
3	Little time due to day-to-day activities, work, etc..
4	Not very good as I would like to read more for leisure and time is short due to work and study. Tiredness does not allow.
5	Accounting studies and daily readings on sport and economics. All very useful readings.
6	I read for a hobby before I sleep.
7	It could be much bigger, but my free time I don't feel like devoting myself to reading, giving priority to videos.
8	Very useful time, in addition to relaxing, I acquire knowledge.
9	Insufficient. Given the complexity of the course and the need the professional needs to keep up to date.
10	Little
11	Terrible because I don't dedicate any time to reading.
12	Terrible.
13	Very little, I've been having little free time and the time I have almost don't use for reading.
14	Bad, since this reading is superficial.
15	should read more.
16	Minimum possible dedication. Working all day and night at UESB, the time he spends reading is limited.
17	Very bad, in addition to being a short time, it is during the time of the day that I am most indisposed.
18	Good. I read a lot more non-academic material. You should read more scientific articles and books in the accounting area.

Source: Own elaboration (2019).

Thus, block two ends by concluding that students resort to the internet as the main means of communication used at the time of reading. The average amount of time devoted to different readings is between 1 and 2 hours, and for most students the amount of time devoted to reading is insufficient. It is interesting to note that only 22% of students consider spending a good deal of time reading.

Conclusions

The research problem was answered and the objective was achieved. On the theme Reading Habit, the focus of study of this work, the following was studied: the importance of reading at university, specifically in the Accounting course, unfolding the theme in points that reveal the students' reading habit, such as: reading time, main sources of reading and the development of the TCC.

With the researches carried out, through bibliographical and electronic consultations, the theoretical part of the work was constituted. In this perspective, the researcher tried to situate the reader as the concepts needed to understand the research and, gradually, their line of thought. Thus, reading is an important tool for an individual's maturation. It is through it that the subject can acquire a critical sense that allows him to analyze, decide and change the environment in which he lives. Reading at university acquires an even greater perspective as it is essential to the construction of the individual as a professional future.

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