



**ACADEMIC FORMATION IN ACCOUNTING SCIENCES AND ITS  
RELATIONSHIP WITH THE LABOR MARKET: THE PERCEPTION OF THE  
ACCOUNTING SCIENCES´ STUDENTS OF A HIGHER EDUCATION  
FEDERAL INSTITUTION**

**FORMAÇÃO ACADÊMICA EM CIÊNCIAS CONTÁBEIS E SUA RELAÇÃO COM  
O MERCADO DE TRABALHO: A PERCEPÇÃO DOS ALUNOS DE CIÊNCIAS  
CONTÁBEIS DE UMA INSTITUIÇÃO FEDERAL DE ENSINO SUPERIOR**

**FORMACIÓN ACADÉMICA EN CONTABILIDAD Y SU RELACIÓN CON EL  
MERCADO LABORAL: LA PERCEPCIÓN DE LOS ALUMNOS DE  
CONTABILIDAD DE UNA INSTITUCIÓN FEDERAL DE ENSEÑANZA SUPERIOR**

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**ABSTRACT**

The labor market demands have required from the accounting professionals to enhance their skills and competences so as to meet, effectively, the current requirements. This piece of research aimed at understanding the students´ perception of the Accounting Sciences course, of a Higher Education Federal Institution, in regard to the academic formation that they have been receiving and the professional guidance they are meant to have in order to enter the labor market. The study encompassed 105 students from the 7th and 8th morning/afternoon terms

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and from the 9th and 10th evening term of the Accounting Sciences course of a Federal Institution of Higher Education. As concerns the methodology, it was based on the exploratory approach with qualitative approach and the descriptive research with quantitative approach, by means of the bibliographical research and the use of questionnaire. The surveyed variables refer to the student's profile, the professional requirements in relation to the job market demands, the students' necessary competences and perception on the academic formation they are receiving as well as their training for entering the labor market. It was noticed that the students, in their majority, do not take part, regularly, in extracurricular activities, such as: conferences, seminars and lectures. They also do not demonstrate complete agreement regarding the fact that they are acquiring the necessary competences for entering and acting in the labor market and, in an emphatically way, they reveal disagreement in relation to the adequacy of the curricular grid of this Institution's course to the current accountant formation. It can be concluded that the Higher Education Institution must prioritize the development of competences, skills and values that ensure the students conditions for their professional entry to the job market.

**Keywords:** Higher education. Accountant. Professional requirements. Competences.

## RESUMO

As demandas de mercado têm exigido dos profissionais contábeis a ampliação de suas habilidades e competências para atender de forma eficaz às exigências que se apresentam. O objetivo desta pesquisa foi conhecer a percepção dos alunos do curso de Ciências Contábeis de uma Instituição Federal de Ensino Superior- IFES, quanto à formação acadêmica que estão recebendo e a preparação profissional que entendem possuir para ingressar no mercado de trabalho. A pesquisa envolveu 105 alunos que estavam cursando os 7º e 8º períodos diurno, e 9º e 10º períodos noturnos do curso de Ciências Contábeis da IFES. A metodologia utilizada teve por base a pesquisa exploratória com abordagem qualitativa e a pesquisa descritiva com abordagem quantitativa, através de pesquisas bibliográficas e aplicação de questionário. As variáveis investigadas se relacionam com o perfil do aluno, exigências profissionais em relação às demandas do mercado, competências necessárias e percepção do aluno sobre a formação acadêmica que estão recebendo e sua preparação para ingressar no mercado de trabalho. Observou-se que os alunos, em sua maioria, não participam regularmente de atividades extracurriculares, como congressos, seminários e palestras, também não demonstram grau de concordância total de que estão adquirindo as competências necessárias para ingressar e atuar no mercado, e, de forma mais incisiva, revelam discordância em relação à adequação da grade curricular do curso dessa IFES à formação do contador atual. Conclui-se que a Instituição de Ensino Superior -IES deve priorizar o desenvolvimento de competências, habilidades e valores que assegurem aos estudantes condições de inserção profissional.

**Palavras-chave:** Ensino superior. Contador. Exigências profissionais. Competências

## RESUMEN

Las demandas de mercado han exigido de los profesionales de contabilidad, la ampliación de sus habilidades y competencias para atender de forma proficiente, las exigencias que se presentan. El objetivo de esta investigación fue el de conocer la percepción de los alumnos del curso de Contabilidad de una Institución Federal de Enseñanza Superior – IFES, respecto a la formación académica que están obteniendo y la preparación profesional que vislumbran poseer para ingresar en el mercado laboral. La investigación involucró 105 alumnos que

estaban en los 7° y 8° cursos diurnos, 9° y 10° cursos nocturnos de la graduación en Contabilidad de la IFES. La metodología utilizada tuvo como base, la investigación exploratoria con abordaje cualitativa y la investigación descriptiva con abordaje cuantitativa, a través de investigaciones bibliográficas y aplicación de cuestionario. Las variables investigadas se relacionan con el perfil del alumno, exigencias profesionales en relación a las demandas del mercado, competencias necesarias y percepción del alumno sobre la formación académica que están obteniendo y su preparación para ingresar en el mercado laboral. Observamos que gran parte de los alumnos no participan a menudo, de actividades extracurriculares como congresos, seminarios y ponencias; tampoco, demuestran que están totalmente de acuerdo de que están adquiriendo las competencias necesarias para ingresar y actuar en el mercado; de modo más enfático, revelan todavía, que no están de acuerdo acerca de la adecuación del plan de estudios del curso de esa IFES a la formación del contabilista actual. Concluimos que la Institución de Enseñanza Superior - IES debe priorizar el desarrollo de competencias, habilidades y valores que aseguren a los estudiantes, condiciones de ingreso profesional.

**Descriptor:** Enseñanza superior. Contabilista. Exigencias profesionales. Competencias.

## 1 INTRODUCTION

Higher Education in Accounting Sciences must provide the construction of a professional profile based on the social responsibility and the technical and scientific training by means of an integrated approach with other areas of knowledge, favoring thus the formation of professionals with competencies that reflect the heterogeneity of the social demands, according to the Statement CNE/CES 289/2003 and Resolution CNE/CES 10/2004. (BRAZIL 2003; 2004).

Thus, according to the Ministry of Education (BRASIL, 2004), the National Curricular Guidelines for the undergraduate course in Accounting Sciences must reflect an aspect that meets the different performance profiles continuously required by society regarding the heterogeneity of the social changes always followed by the new and more sophisticated technologies. This scenario needs continuous revisions of the Pedagogical Project of a course, so that it “[...] may have a resonance of these effective demands through an adaptable professional and with the sufficient intellectual autonomy and knowledge so as it may always fit to the emerging needs”. (BRASIL, 2004b, p. 4).

Furthermore, Cardoso et al. (2006) already assured that the labor market demands have required from the accounting professionals to enhance their skills and competencies in order to meet, effectively, the current requirements. In this sense, personal skills, business understanding and more active participation in the management processes have integrated into the new profile of the accounting professional. The reason for this is that, in the course of history, the accounting sciences have also gained an outstanding importance in the organizational environment, once the accountant's main activity is to produce and manage information to the accounting users to aid and lead the decision-making. (STROEHER and FREITAS, 2008).

Thereby, changes in the accounting culture do occur. These highlight that the accountant is a core professional and the information provided by the accounting is essential for decision-making in any company. In addition to this, the increase in competition for vacancies in the labor market has required that the current accounting professional becomes the primary one who is responsible for his or her formative process with capacity to meet higher and higher demands. (FISCHBORN and JUNG, 2011).

The number of enrollments in the Higher Education has increased annually, and the Accounting Sciences course is the fifth one with the largest number of students in the country (Telles & Barros, 2012). In 2009, according to the National Institute for Educational Studies and Researching Anísio Teixeira (INEP), this course was already in the sixth position among the top 10 courses in the country. In accordance with the last Higher Education Census, carried out in 2011 and released by INEP, it highlights the increasing number of enrolled students in Higher Education in the northeastern region, representing 19,8% of the enrollments in on-site undergraduate courses in Brazil. In 2001, such percentage was 15,2% (INEP, 2011; 2013).

Additionally, the constant changes in the business world, influenced, overall, by the advance of new information and communication technologies, have increasingly required from the accounting professional to have multiple skills. In this sense, higher education formation is presented as the main link between the student and the labor market able to provide the understanding of the whole organization as well as the current demands for entering the professional life.

Many of these changes provide a meaningful impact on the academic formation of the future undergraduate students concerning both the ways of transferring the syllabus and their expectations for professional practice.

In this sense, the issue that outlines this piece of research is raised: What is the perception of the Accounting Sciences' students for the academic formation in relation to the demands of the contemporaneous labor market?

For solving the issue, the objective of this study consists of understanding the perception of the Accounting Sciences' students from a Higher Education Institution in regard to the academic formation that they have been acquiring and the professional training they may have for entering the labor market.

## 2 THEORETICAL REFERENCES

In Brazil, The Higher Education Institutions have the autonomy to develop their own curricula; however they shall be in compliance with the Resolution nº 10/2004 of the CES/MEC that determines the national curricular guidelines of the undergraduate Accounting Sciences course. Furthermore, this Resolution states that it is necessary to take into account the world scenario and the globalization process which have enhanced the accounting market to focus on the efforts that can provide training, with quality, for the professionals to act in this perspective. In this way, the curricula adopted by the Higher Education Institutions take over great relevance as to the formation of the future accounting professionals.

In this aspect, Cavalcante *et al.* (2011) emphasize the strong need to have the Accounting Sciences curricula adapted so as to train the undergraduate students for the new scenario of the accounting profession, teaching and researching that is outlined in the face of a globalized economy.

This led to the convergence of the Accounting teaching and it has established an international reference for the field by means of guidelines for a world adjustment in relation to the accountants' professional qualification demands, aiming to provide the accountants the chance to work in Brazilian subsidiaries abroad or vice versa. (MULATINHO, 2007).

Nevertheless, as the study developed by Cavalcante *et al.* (2011, p. 51) has shown, the Accounting curricula of the 27 surveyed Federal Higher Education Institutions “[...] are not suitable for the global curriculum proposed by the UN/UNCTAD/ISAR once the university with the highest proportion of adequacy reaches only 48,94%”. As reported by the authors,

the Federal University of Campina Grande (UFCG) presented the highest proportion of world curriculum adequacy, “[...] with 46 coincident or similar academic disciplines in a total of 49”. (CAVALCANTE *et al.*, 2011, p. 48).

This is worrisome, since, as Mulatinho points out ((2007, p. 69), “40% of the Brazilian companies have already adopted international norms, converting their balance sheets into international standards”.

Another factor that should be taken into account in the curriculum structure of the undergraduate Accounting Sciences courses is the emphasis on technology; this implies that the contents should be suitable for the advancement and the new knowledge in the Information Technology (IT) area. In this regard, Moreira (2005) calls attention to the technological impact on the companies' management, context in which the competitive advantage has surpassed the mere control of debts and credits to focus on the skills in the IT use, according to the new demands of the contemporaneous market.

Moreover, the importance of the companies' social and environmental responsibility is highlighted; this should also reflect on the adequacy of the curricula in the Higher Education formation, as warns Mulatinho (2007). In this way, given the role of Accounting in the treatment of the companies' accounting information, the professional must be qualified for measuring the company's environmental impacts by aligning the economic factors with the social ones.

Not less important is the ethical and moral attitude which poses on the accounting professional's practice. For the Federal Council of Accounting – CFC (2003), the concept of Professional Ethics is based on a set of rules that guide the individual to attain habits and the formation of a character, including the duties and the rights that are inherent to each professional in his or her respective fields of practice and that these should prevail in the relations with their coworkers.

This is relevant since the companies, in a general way, have highlighted the importance of relationships of confidence in the organizational environment and that these are based on moral and ethical attitudes that guide the interpersonal relationships. In this direction, the professionals should adopt an ethical behavior which should be understood from their formation with no focus on unscrupulous attitudes that can jeopardize their professional career.

Hence, it is necessary to pay close attention to the specific aspects of the accountant's formation, as lists Mulatinho (2007): sufficiency exam, curricular flexibility, curricular change or updating, continuous education, practice class load and course load.

In regard to the curricular flexibility, respecting the legal precepts of the Law on Brazilian Education Guidelines and Bases (LDB), this should be a feature of the curricula to meet the changes of socio-economic and political order. As Peleias (2006) emphasizes, the Resolution CNE / CES 10/2004 conferred autonomy to the Higher Education Institutions in defining the curricular composition for the alignment with the profile of the professional who is meant to be formed. This autonomy attained by the curricular flexibilization is pointed out by some authors as a milestone in the evolution of school curricula throughout the country. (MULATINHO, 2007).

Nowadays, it has been observed the change of paradigms in the conception of curricula as well as in the form of how the contents have been treated in the classroom. In order to equalize education to the paradigms of the contemporaneous and globalized world, with the purpose to attain formation with relative autonomy and flexibility, it is necessary to overcome the restricted guidelines of the compulsory minimum curricula so that the students'

actions are guided from the reality, establishing thus “a conditionality relation of knowledge construction as determinant for the arrangement of skills and competencies suggested by the legal devices”. (SLOMSKI et al., 2010, p. 162).

The important role that the Higher Education Institutions play is emphasized concerning the formation and the updating of the Accounting Sciences' students, enabling the conditions so that the necessary competencies for the accountant's professional practice can be achieved. It is always essential to stress that the flexibilization of the curricula established new routes in the field of higher education, raising education to the new paradigms of the contemporaneity and globalization.

According to Santos et al. (2011), the accountant's practice has been impacted by factors such as globalization and technological innovations of information, requiring from the professional new competencies, skills and knowledge. From this understanding, it emerges the need for greater knowledge about the skills and competencies that outline the profile of the new accounting professional in the face of the current market demands.

Researchers have pointed out several characteristics concerning the profile of the accounting professional revealing that, besides having competencies traditionally related to Accounting ( corporate, tax and audit, for example), this professional must be able to take part in the companies' management process, communicating and interacting with the other organizational areas so that he or she can contribute to problem solving. (SANTOS et al., 2011).

The accountant's profile and his or her skills and competencies have been widely discussed for over a decade, among many researchers of the area, as can be observed in the following works: Pereira and Xavier (2000); Marion (2001); Schwez (2001); Cozensa (2001); Frezatti and Leite Filho (2003); Cardoso et al. (2006); Echternacht et al. (2007); Vasconcelos et al. (2007); Araujo and Santana (2008); Fahl and Manhani (2009); Oliveira et al. (2011); Santos et al. (2011), among others.

It can be noticed from these studies, briefly, that education must follow the market development, that is, the student cannot be prepared for acting in this decade based on contents of ancient times. There must be coherence between the contents learned at university and the skills and competencies that ensure the inclusion of the professional in the labor market.

Although it is known that the student's development is also related to his or her behavior during the academic career by means of internships, participation in events, conferences, among other extracurricular activities, the Higher Education Institutions are highly responsible for the provided teaching quality, either in the curricular organization or in the competence of their faculty.

Moreover, higher teaching must focus on the close relationship between theory and practice in accordance with the context in which the students are part of, thus prompting the importance of continuous education in view of the incessant development. (ECHTERNACHT et al., 2007).

The need to balance the communication between the Higher Education Institutions and the market is also highlighted. The development of a new curriculum that meets the new requirements of the market is often essential. Disciplines such as business management, accounting marketing, international relations, strategic planning, environmental accounting, communication and leadership will play a key role in the formation of this new professional. (FAHL and MANHANI, 2009).

According to Guimarães *et al.* (2009), the formation of competent accountants to act in the globalized market, in regard to the role of the Higher Education Institutions, leads to the discussion about the development of a pedagogical project of the course and the construction of curricula suitable for the economic context in which they are part of, that is, in such a way that the professionals' formation can respond to the challenges they face in the world. In this sense, the curricular flexibilization introduced by the National Curriculum Guidelines enables "overcoming the narrow contours of the compulsory minimum curricula". (p.313).

In this way, the inseparable role of the Higher Education Institutions is stressed in the development of the accounting professional. His or her role is of noteworthy importance not only in relation to the student's basic formation (undergraduate), but mainly with the updating of contents in compliance with the market demands, assuming, therefore, the commitment with this professional employability.

It can be noticed that higher education has a base of rules that enables the necessary adequacy of the content to the market demands. Nonetheless, the people mostly interested in this scenario are the students who should meet those demands professionally. Consequently, there is the need to know these students' perceptions about the knowledge acquired as a tool which is able to include him or her in the labor market.

### 3 METHODOLOGY

Aiming to attain the proposed objectives for this study, this piece of research was carried out in two phases: the first one, of exploratory character and qualitative approach and the second one with descriptive character and quantitative approach.

For data collection, the adopted procedures were the bibliographical research and the survey.

According to Gil (2010), the bibliographical research is developed based on materials already published, such as books and scientific articles. In this study, the search for sources and publications prioritized those directly related to the accounting teaching and the demands of the contemporaneous market, preferably the ones published in the last five years.

In this survey, the tool adopted for data collection was the questionnaire, which according to Lakatos and Marconi (1999, p. 100), "[...] it is a tool for data collection developed by an ordered set of questions". Raupp and Beuren (2009) state that the research of the survey type is widely employed in descriptive studies, and it has proved to be an important type of research in the accounting sciences, because the collected information helps to map the reality of the studied population and contributes to enhance future studies.

The questionnaire was developed in four sets according to the proposed objectives for this study and it was anchored in the studies of Silva (2008) and Leal *et al.* (2008) with the appropriate adaptations. In the first set, six questions were designed with multiple choice alternatives in order to identify the student's profile (gender, age, work, etc). In the sets II, III and IV, statements with five alternatives in scales of agreement were presented with the purpose to identify the students' perception as to the academic formation they have acquired and the professional skills they have for entering the labor market encompassing the professional requirements, specific curricula contents (competencies) and the student's general perception that pervades this relationship. The alternatives were built by using the 5-point Likert scale in which the student must assign concepts from 1 (totally agree - TA) to 5 (totally disagree - TD), according to the model adopted by Panucci-Filho *et al.* (2011).

The piece of research was carried out in a Federal Institution of Higher Education located in the state of Paraíba. The course belongs to the Center for Applied Social Sciences

of the Federal University of Paraíba – UFPB. The research universe was constituted of students enrolled in the Accounting Sciences course in both periods that the course is offered (day and evening) and this corresponds to 861 students. The sample was composed of students from the 7<sup>th</sup> and 8<sup>th</sup> daytime period and the 9<sup>th</sup> and 10<sup>th</sup> evening period, totalizing 105 students who answered the questionnaire.

The students enrolled in the mentioned periods, in the sample population, were selected because they had studied, previously, the discipline of Accounting Practice I since it includes the practice of constituting companies, financial control, labor practices, tax practices and bookkeeping practice, besides other specific disciplines of the area; this provides the academic student a practical experience of the accountant's workplace. For the research, the fact that the student had already taken up a greater part of the course is important because his or her view of the market is widened and this contributes to his or her analysis and perception about the development process of the necessary competencies to meet the demands of the labor market in the accounting field.

Collected data were tabulated and presented in graphs by means of the Microsoft Office Excel software. Data quantification of the first block of questions occurred through the descriptive statistical techniques (percentage).

In the second set, for establishing the Middle Ranking (MR) of a 5-point Likert scale, the Statistical Package for the Social Sciences (SPSS) was used. The verification as to the agreement or disagreement of the evaluated questions was fulfilled through the attainment of the MR score attributed to the answers, relating to the frequency of the answers where values lower than 3 were considered concordant and the ones higher than 3 were discordant, considering a 5-point scale. The exact value of 3 was considered “indifferent” or “no opinion”, being the “neutral point” equivalent to cases in which the respondents left blank.

For the MR calculation, the method of analysis of Likert scale presented by Malhotra (2001) was used.

## **4 RESULTS**

This section presents the results obtained from the questionnaire applied to the students, who are attending the 7<sup>th</sup> and 8<sup>th</sup> daytime period and the 9<sup>th</sup> and 10<sup>th</sup> evening period, totalizing 105 students who answered the questionnaire.

### **4.1 Students' profile of the Accounting Social Sciences course of the Federal Higher Education Institution**

The survey participants are attending the 7<sup>th</sup> and the 8<sup>th</sup> daytime period and the 9<sup>th</sup> and the 10<sup>th</sup> evening period, totalizing 105 students.

Of the participants, 58% are male and 42% are female. The students' age group presents a higher prevalence between 20 and 30 years old (88%); this reveals a relatively young academic community. In relation to the marital status, most of them are single (85%), 14% are married and 1% chose the option “other”, as can be verified in Table 1.

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**Table 1:** Students' profile according to gender, age and marital status

Gender	Relative Frequency	Age Group	Relative Frequency	Marital Status	Relative Frequency
Male	58%	20 to 30 years	88%	Single	85%
Female	42%	31 to 40 years	9%	Married	14%
		41 to 50 years	3%	Divorced	0
		51 to 60 years	0	Widowed	0
		Over 60	0	Other	1%
TOTAL	100%		100%		100%

Source: Research data (2013).

Regarding the type of school in which the students attended high school, 58% studied in private institutions, 41% in public schools and only 1% attended the high school equivalency program. It is also observed that the majority of the students performed paid activity in the accounting field during the course; this represents 58%, followed by 34% that performed activities in other areas, 7% did not perform any activity and 1% did not answer the question. The students' current professional activities are diversified. Among the students, 35% are employees in private companies, 17% are not working right now, 9% are tenured public employees, 6% are public employees in commissioned positions, 1% is a businessperson and 30% chose the option "others" with no specification of the activity, as shown in Table 2.

**Table 2:** Students' profile according to the type of institution where he or she studied high school, the practice of paid activity during the course and the current professional activity

Institution where the student studied high school	Relative frequency	Paid activity during the course	Relative frequency	Current professional activity	Relative frequency
Private school	58%	Accounting area	58%	Company's employee	35%
Public school	41%	Another area	34%	Businessperson	1%
High school equivalency program	1%	Did not work	7%	Tenured public employee	9%
		Did not answer	1%	Commissioned position	6%
				Liberal professional	2%
				Informal labor	0
				No job at the moment	17%
				Others	30%
TOTAL	100%		100%		100%

Source: Research data (2013).

#### 4.2 Students' perception regarding the formation and the entry into the labor market

This section presents the results that intended to establish a direct relationship between the students' perception regarding the acquired formation and their expectations of entering

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the labor market. In this phase of the study, the analysis was centered on three sets of questions that encompassed the questionnaire: the professional requirements (Table 3), the competencies (Table 4) and the student's perception as to the formation and entry into the labor market (Table 5).

The data set was evaluated through the Middle Ranking (MR), obtained from the tabulation of the scores attributed by the participants based on the 5-point Likert scale.

By analyzing individually the answers in Table 3, it is possible to observe that the level of agreement among the students about the market demands for advanced knowledge in computing and other languages, as shown in the general MR, did not reach values above three, that is, the evaluation threshold that indicates disagreement or indifference in this statement was overcome. As it can be noticed in the individuals' frequency, half of them totally agree with the statement ( $n = 50$ ), followed by 39 students who only agreed partially.

Taking into account the agreement level about the market demand of a modern and innovative language for the accountants (statement 2), the result also did not reach values higher than three, revealing agreement with this statement. The same situation occurs with the statements 3, 6, 7 and 8 in which the students, in their majority, did not present discrepancies in relation to individual answers.

In the statements 4, 5 and 9, the threshold was closer to the three points, revealing a higher proximity with neutral opinions. In these questions, it is noticed that the students' evaluations do not reveal a linear perception.

**Table 3** – Set II: Professional Demands

QUESTIONS	INDIVIDUALS' FREQUENCY					
	TA	PA	I	PD	TD	MR
1. The market demands advanced expertise in computing and domain of other languages.	50	39	6	6	4	1,8
2. The market demands a modern and innovative language for the accountants.	49	41	7	4	4	1,79
3. The market demands ethical attitude and compliance with all legal requirements.	60	29	6	6	4	1,7
4. The market requires the accountant to always be present for aiding the decision-making.	43	32	13	12	5	2,1
5. The market assigns the accountant the responsibility for the company's success or failure once the accounting information aids the process of decision-making.	13	42	24	19	7	2,7
6. The market requires the accountant to be practical, objective and attentive to changes in the accounting scenario.	61	34	5	1	4	1,6
7. The market demands a professional who is always being updated.	78	15	6	2	4	1,5
8. The market demands that the accountant provides care to the customer beyond the accounting services.	39	40	13	9	4	1,7
9. The market demands the accountant to be an advisor regarding decision-making.	39	40	10	12	4	2,06

Source: Research data (2013).

In Table 4, the results of the third set of questions of the questionnaire are found and they refer to the academic competencies. In this set, it is observed a higher frequency of

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individuals who tend to consider the statements partially true and with considerable levels of neutrality, resulting in MRs closer to the scale 3 (indifferent).

A factor that deserves to be highlighted in this set of questions is related to the statements 3, 4 and 5 in which the MR reached values closer to three. In the statements 6 and 7, the MR revealed a high rate of disagreement. By analyzing the frequency of the individuals, it is observed that the levels of disagreement were highly evident. It is known that, though learning does not occur similarly for all individuals, once this also demands an individual effort, the role of the Higher Education Institution implies "[...] ensuring the quality of the academic work it does carry out as well as the competencies of the professionals it prepares", as discussed in the theoretical framework of this study. (GUIMARÃES et al., 2009, p. 312).

Moreover, it is unquestionable the need to balance the curricular contents to the market demands by developing curricula that contribute to the formation of a skilled professional for the full practice of his or her activities. (FAHL and MANHANI, 2006).

It is noteworthy to highlight that the sample was composed of students who are attending the 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup> terms and that they have already taken up the discipline Accounting Practice I, besides other specific disciplines of the area, so this should provide a more detailed expertise of his or her professional competencies. Nevertheless, by having expertise about Accounting Norms, in a satisfactory way, to meet the market demands (statement 6), a MR with value higher than three was found; this demonstrates that a great part of the students do not feel ready for doing so.

**Table 4 – Set III: Competencies: specific curricular contents**

QUESTIONS	INDIVIDUALS' FREQUENCY					
	TA	PA	I	PD	TD	MR
1. The Accounting Social Sciences course provided me with the domain of the Brazilian and international accounting practices.	10	56	18	16	5	2,52
2. I am skilled to design promising business projects for companies.	6	40	34	21	4	2,78
3. The specific contents learned during the course meet the market requirements.	5	49	26	21	4	2,71
4. The course qualified me to identify, assess and manage risks.	6	45	26	20	8	2,8
5. The course focuses on updated contents and stimulates the acquisition of additional contents by means of extracurricular activities, such as practical experience, internships, etc.	12	36	23	27	7	2,82
6. My expertise about the Accounting Norms is sufficient for meeting the market demands.	1	35	32	28	9	3,09
7. I am highly skilled in Accounting for working in the public sphere.	3	31	22	29	20	3,3
8. I do understand that I am learning the contents in a satisfactory way.	14	44	27	19	1	2,51
9. I am skilled enough to contribute to the cost reduction of a company.	11	55	16	19	4	2,52
10. I am fully aware of how to develop and analyze Financial Statements.	12	55	16	20	2	2,47
11. I can accomplish the financial and budgeting control of an organization.	11	33	31	25	5	2,8

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Source: Research Data (2013).

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The fourth and last set of the questionnaire aimed to stress on the students' perception about the Accounting Social Sciences course at UFPB in regard to the academic formation that have been acquiring and their professional training they think to have for entering the labor market, as shown in Table 5.

In relation to the individual efforts for participating in complementary activities, such as conferences, seminars and lectures (statement 1), the MR is closer to three making evident the considerable neutrality and disagreement.

Nevertheless, by realizing how important continuous education is (statement 2), the individuals' frequency revealed a high level of agreement prompting thus the need for professional improvement which should not be ceased after the undergraduate course. (Echternacht *et al.*, 2007).

The adequacy of the curricular grid of the Higher Education Institution course to the current accounting formation (statement 3) had its threshold equal to three; this was considered as the highest level of neutrality and disagreement reached in this set.

With reference to the issue if the students have been acquiring the necessary competencies for practicing the profession and entering the labor market, there is partial agreement in the individuals' frequency (n-56).

In the statements 5 and 6, as shown in the general MR, the values above three were not reached, that is, the evaluation threshold that indicates disagreement or indifference in this statement was overcome.

**Table 5** – Set IV: Student's perception in regard to the formation and the entry into the labor market

QUESTIONS	INDIVIDUALS' FREQUENCY					
	TA	PA	I	PD	TD	MR
1. I often take part in academic activities such as conferences, seminars and lectures.	9	41	27	18	10	2,8
2. I understand the importance of continuous education (graduate course, etc).	62	24	12	4	3	1,7
3. The curriculum of the UFPB course is suitable for the formation of the current accountant.	7	40	23	20	15	3,0
4. I am acquiring the necessary competencies to exercise my profession and enter the labor market.	18	56	18	11	2	2,3
5. I think the accounting profession is subject to a heavy set of legal requirements.	40	43	13	7	2	1,9
6. I consider it to be a course that provides good job opportunities.	56	35	7	3	4	1,7

Source: Research Data (2013).

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## 5 CONCLUSION

This study aimed to understand the students' perception of the Accounting Sciences course of a Higher Education Institution located in the state of Paraíba regarding the academic formation they have been acquiring and the professional training they think they have for entering the labor market.

Based on the results, it was realized that the majority of the Accounting Sciences' students of a Higher Education Institution in the state of Paraíba are men, prevailing an age

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group between 20 and 30 years old and mostly singles. A great part of the respondents attended high school in private schools. It was also verified that most of the students performed paid activity during the course and, currently, they are working in private companies and in the public sector. A small percentage of students are not working at the moment. These results enabled identifying the students' profile of the mentioned course.

Specific questions were also analyzed in order to identify the respondents' agreement level about the professional requirements, competencies and perception as to the formation and the training for entering the labor market.

Given the analyses, it was realized a higher level of agreement about the market requirements pointed out in the questionnaire in relation to the following aspects: having advanced expertise in computing and domain of other languages; having a modern and innovative language; being present for aiding in the decision-making in the companies; being aware of the responsibility of the success or failure of the company once the financial information aids the process of decision-making; being practical, objective and attentive to changes in the accounting scenario; maintaining himself or herself updated; providing care to the client in addition to the accounting services; and guiding the processes of decision-making.

In relation to the competencies acquired during the course, it was identified an increased frequency of individuals who considered the statements as partially true and with meaningful levels of neutrality. The agreement level with the statement "I am highly skilled in Accounting for working in the public sphere" attained a MR higher than 3; this reveals that the students are not safe or they did not acquire sufficient knowledge during the course to act in the public sector. Similarly, the statement "My expertise about the Accounting Norms is sufficient for meeting the market demands" was also nearer to a high level of disagreement. In the latter one, only one student revealed total agreement. Other equally important competencies for the formation of the future accountant also did not reach a positive level of agreement, as the domain of the Brazilian and international accounting practices; the capacity to design promising business scenarios for the companies; the capacity to identify, assess and manage risks and contribute to the cost reduction of a company; having sufficient expertise for developing and analyzing the Financial Statements; and the domain for accomplishing the financial and budgeting control of an organization.

Moreover, it can be understood from the research that the students do not totally agree that the specific contents, presented during the course, are aligned with the market demands and that the course focuses on updated contents or that it stimulates the acquisition of additional contents that surpass the classroom. In this sense, the respondents also revealed a partial level of agreement and high neutrality by evaluating the statement "I do understand that I am learning the contents in a satisfactory way".

With regard to the students' perception as to the academic formation they are acquiring and the professional training they think they have for entering the labor market, the research revealed noteworthy pieces of information. Preliminarily, the respondents, in their majority, did not participate regularly in extracurricular activities, such as conferences, seminars and lectures; they also did not demonstrate a level of total agreement that they are acquiring the necessary competencies for entering and acting in the market; and, in a more emphatic way, they do reveal disagreement with the statement "The curriculum of this Higher Education Institution course is suitable for the formation of the current accountant".

Nevertheless, a large number of the individuals recognize the importance of continuous education. In addition to this, they are aware that the accounting profession is

subject to a heavy set of legal requirements and they do consider it as a course that provides good job opportunities.

The achieved results corroborate the studies mentioned in the theoretical reference of this piece of research so as to reassure the need to balance the curriculum contents to the market demands, by developing curricula that contribute to the formation of a professional who is skilled to work in the globalized market, since the investigated questions encompass, in their majority, issues related to the formation and to the student's training for entering the labor market.

Therefore, it is made explicit the desire that this piece of research may stimulate the reflection of the coordinators, professors and students, as both professors and students are participants of this process, once, on the one hand, there are the responsibility and the commitment of the Higher Education Institution in ensuring the quality of the academic work it carries out as well as the professionals' competence it forms. In this way, the words of Slomski et al. (2010) are borrowed to state that the university should prioritize the development of competencies, skills and values that assure students conditions for social and professional inclusion; and on the other hand, students' responsibility and commitment in seeking the best means to enhance their professional formation.

As it has been stated so far, it can be understood that the higher formation in Accounting must have its contents aligned with a curriculum that enables the future professional to be qualified by having competencies and skills in accordance with the current market demands.

As a suggestion for future research, this piece of research contributes to boosting a more detailed work in regard to the importance of the academic formation while training the student for his or her inclusion in the professional market.

On the whole, it is suggested that other variables are added so as to enable checking the influence of behavioral factors in students' responses. Finally, it must be mentioned that the data, displayed in this study, can also be analyzed by means of different statistical techniques with the purpose to reach diversified conclusions.

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