

## Expectations of accounting students in relation to their professional career

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### ABSTRACT

This study analyzed the perspectives of students of the Accounting Sciences course at the Federal University of Santa Catarina (UFSC) in relation to their future professional career. The objective was to understand the expectations of these students regarding the job market and their career choices. The research was classified as quantitative and descriptive with a cross-sectional approach, using a sample of 86 students from a universe of 766. A questionnaire structured in four blocks of questions was the data collection instrument, which were obtained both by institutional e-mail and in person in classrooms. The main objective was to analyze the expectations of UFSC Accounting students in relation to their future professional career, identifying motivations, influences and perspectives for action. The research had a quantitative and descriptive approach, applying a questionnaire to a sample of 86 students. Data were collected through institutional e-mail and in person in the classrooms. The analysis considered demographic aspects, motivations for choosing the course, family influences, professional experiences and future career expectations. The results showed that the majority of students (41.58%) are in the age group of 21 to 25 years, with a significant increase in students over 30 years compared to previous studies. About 60.4% of the students attended high school in public schools. The Accounting course was the first choice for 61.39% of the students, and most of them were satisfied with their choice and with the course. In terms of professional performance, 89.11% of the students are employed, mainly as employees governed by the CLT and interns. However, many do not work directly in the accounting area, reflecting a varied satisfaction with remuneration. As for career prospects, students showed interest in taking public exams, doing specializations and working in specific areas such as auditing and business accounting. The study revealed that, despite a strong interest in specific areas of accounting and in civil service examinations, many students are employed outside the accounting sector, indicating a possible disconnect between academic training and available job opportunities. The results suggest the need for greater alignment between the course curriculum and market demands. The survey also highlighted the importance of expanding future studies to include more institutions and regions in order to better map the profile and expectations of accounting professionals in training.

**Keywords:** Academic training, Job opportunity, Accounting sciences course.

### INTRODUCTION

Throughout its history, Brazilian accounting has undergone significant transformations. According to the records of the Federal Accounting Council (CFC) in Brazil, the teaching of accounting began around 1809 (OLIVEIRA, 2023. SARTORE DE OLIVEIRA, 2023). In Brazil, accounting courses officially began in 1902, with the creation of the São Paulo Practical School, which served as the seed of the later Álvares Penteadó School, currently known as the Faculty of Economic

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Sciences. In Santa Catarina, society began to move towards the creation of a course that would prepare professionals to perform the function of Bookkeeper in 1917, with the foundation of the Polytechnic Institute of Florianópolis (TSIFTZOGLOU, 2023; OLIVEIRA, 2019). Over time, its specific techniques have undergone a profound process of improvement, and nowadays, it is widely recognized as a science of great complexity and importance (SENT, LUIZ 2023; AMORIM, 1999).

The profile of the accounting professional has also evolved over time (DA ROSA, et al., 2023; MARTENDAL.; HOFFMANN; MARTINS, 2020). For many years, Brazilian accounting was mainly characterized by the provision of services related to the ancillary obligations of individuals and legal entities and the accumulation of physical documents, resulting in the stereotype of the "Bookkeeper" (CHADAREVIAN, 2019). However, this perception has undergone significant transformations in the last decade. Technological evolution has played a key role in this process, changing the nature of the accounting profession and allowing accountants to play a more present role in decision-making (DE AGUIAR, 2022; MEDEIROS JUNIOR, 2019).

According to the study pointed out by Pâmela (2021), the accounting professional tends to suffer impacts from digital accounting and its new technologies. Accounting has been broadening the horizons of the accounting professional, resulting in new discoveries and the improvement of traditional processes (ANDRADE; MEHLECKE, 2020). Technological advances have changed the way accountants work, helping them to better manage their time and promoting efficiency, cost reduction, and greater productivity (DE ARAÚJO; DE OLIVEIRA TABOSA, 2021).

According to Paula and Maria (2019), in parallel with these changes, traditional conceptions of employment are undergoing profound and irreversible transformations, and behavioral patterns of qualification and performance are gaining prominence in the professional scenario.

In the current context, the choice of profession is influenced by a variety of factors, including personal aspects, such as interests, aptitudes, perspectives of the world, of oneself, values, beliefs, and information that people have about the various professions (MAGALHÃES; BORGES; RODRIGUES, 2020; ALMEIDA; PINHO, 2008).

It is in this context that Accounting students seek their academic training, seeing it as a life project that will lead them in the exercise of the profession in the future, as highlighted in research conducted by Guilherme (2019) and Vanilton and Vanderlei (2004).

According to the study conducted by Julyel and Lisania (2022), globalization and economic, political, social, and behavioral integration at a global level have made the exchange of experiences, information, and results between organizations more agile and faster. In this scenario, the accountant plays a crucial role, being the main responsible for the dissemination of new accounting practices (MENDES; FOSTER; SAUERBRONN, 2020). Financial statements are relevant strands of



information to guide decisions, whether they are investment, financing, and forecasts, as such information should be the basis for negotiations anywhere in the world (ANDRADE, 2021).

In the midst of this scenario, Higher Education Institutions (HEIs) play an extremely relevant role (DE SIQUEIRA; FERREIRA; FIORE, 2023). Its main objective lies in instructing and training individuals in various areas of knowledge. HEIs are responsible for providing solid training in specific fields, thus preparing students more effectively to enter the job market (MOURA; LIMA FILHO, 2019). In this regard, business organizations also play a role and collaborate directly with universities. Entrepreneurs recognize that the chances of growth of their companies increase considerably when they have well-prepared professionals, capable of performing their functions with solid knowledge. This results in a stronger and more promising economic, social, and even cultural performance.

According to the research of Freitas and Carvalho (2016), studying at a higher level can be seen as a key to entering the job market, because through this achievement, there is a qualified preparation for the chosen profession. The training process goes beyond the walls of the classroom, and it is essential for the improvement of knowledge the search for methods that allow the student to glimpse new horizons in his training and it is in this context that the university environment offers a variety of opportunities for the student to improve his training, whether through research activities, participation in extension projects or through scholarships and professional experience. (FREITAS; CARVALHO, 2016)

Through a survey carried out on the "ANPAD SPELL" website, it was possible to identify the growing relevance of the theme over the years, especially since 2006. During this period, 42 articles and monographs addressing the labor market were published. In contrast, prior to this milestone, only one study with this focus was found, published in 1978. This significant increase in publications reflects the growing academic attention and interest focused on the dynamics and challenges of the labor market over the past few decades.

In view of this historical context and recent transformations, the following research question was formulated: What are the perspectives of the students of the Accounting Sciences course at the Federal University of Santa Catarina? Through the general objective, to analyze the expectations of Accounting students at the Federal University of Santa Catarina in relation to their future professional career.

The research is justified with the intention of understanding and knowing the expectations of its students, since, as cited by Cintia (2022), even before training, students are already present in the most diverse types of companies, working in various areas and performing different functions. Understanding the expectations of these students is essential to aligning the educational offer with the demands of the ever-evolving job market. Anticipating these expectations allows educational



institutions to adjust their curricula, teaching methods, and scholarship programs to better prepare students, not only for present requirements but also for future challenges that may arise.

This study on the perspectives of students of the Accounting Sciences course at the Federal University of Santa Catarina offers a unique opportunity to identify and understand the expectations of future accounting professionals in a context of rapid evolution. It also provides insights to enhance the teaching-learning process and vocational guidance, this research will contribute to the continuous improvement of the curriculum and educational methods, aligning them with the real needs of the labor market.

## **OBJECTIVE OF THE RESEARCH**

To analyze the expectations of Accounting students at the Federal University of Santa Catarina in relation to their future professional career.

## **THEORETICAL FRAMEWORK**

### **CHALLENGES IN THE ACCOUNTING PROFESSION**

Over the years, accounting has had to undergo several transformations to adapt to economic, social, and technological advances. This resulted in significant changes in the profile of accounting professionals in order to ensure that they continued to meet the needs of their users effectively (MACEDO, 2020).

In her article, Marion (1998) refutes the fallacy that accounting will be extinct, claiming that accounting is "the profession of the future" and is as desired as medicine and law. In this context, it is essential to seek constant improvement in the area of accounting and its practices. Accounting, because it is interconnected with other disciplines, not only benefits from these connections, but also contributes to their development (MARION; ALMEIDA; VALVERDE, 2002)

Marion (2005) points out that the accounting profession is going through a period of transformation, in which the mechanical phase gives way to the technical and the information age. In today's market, it is unlikely that the accountant will be able to maintain the traditional role of clerk or bookkeeper. In addition, it is crucial that the accounting professional is constantly evolving, demonstrating essential attributes for the effective performance of the profession.

According to research conducted by Cardoso and Costa (2019), the results indicate that technology is playing a significant role in the expansion of accounting. Technology is also contributing to highlight the importance of this professional in the strategic context of companies and the relevance of the management reports they produce.



Technological advancement has also brought advantages to the government, allowing greater control over the collection of information from entities through regulatory agencies. This has resulted in more effective enforcement processes and greater transparency in the exchange of data. Faced with this scenario, the accounting profession is undergoing increasing modernization and standardization (SILVA; COAST; SILVA, 2017)

As reported by Rocha et al. (2014), globalization is largely responsible for this transformation and has highlighted the importance of acquiring new knowledge, but many professionals still face difficulties in adjusting to these changes and improving their interpersonal skills. In this context, it is essential for accounting professionals to adapt to the highly competitive job market. This entails abandoning outdated concepts in order to offer high-quality services and stand out professionally.

In order for accounting professionals to face the challenges that arise, it is essential to invest efforts in the evolution of their specific, global and emotional knowledge as essential tools for human beings in the process of generating accounting information, covering technical and behavioral aspects (ROCHA 2014).

## INFLUENCES ON THE CHOICE OF PROFESSION

In a study carried out by Peleias, Nunes and Carvalho (2017) in private higher education institutions in São Paulo with the objective of understanding whether accounting students had prior knowledge about accounting, what their expectations were in the job market for accounting professionals, whether they knew the different areas of activity in the accounting profession and which factor was most influential in their choice. The results of the study showed that employability and career prospects in the accounting field were the most determining factors in the choice of course.

In another study, based on a survey conducted at the State University of Rio Grande do Norte (UERN) also with undergraduate students in Accounting, it was concluded that the factors that most influenced the choice of the course were the perspective with the job market and the desire to take a public exam. (MOURA; SOUZA; DUARTE, 2023).

In a third study, carried out with undergraduate students in Accounting Sciences from Brasília-DF, it was concluded that the students were influenced, mainly, by the opportunities in the labor market. Another significant portion chooses the course with the aim of obtaining a higher education degree (VIALI, 2014).

Based on the studies mentioned, it is possible to conclude that, both in São Paulo, Rio Grande do Norte and Brasília, the factors that most influence the choice of the accounting profession by students mainly include job opportunities and career expectations and prospects in the accounting area. In addition, the search for stability, such as the possibility of taking public exams, also plays an



important role in the students' decision-making. These results highlight the strong connection between the choice of an accounting career and expectations related to the job market and professional success, suggesting that employability is a primary factor in students' decision-making (CFC, 2019).

## ROLE OF HIGHER EDUCATION INSTITUTIONS (HEIS)

Higher Education Institutions (HEIs) have played a fundamental role throughout history in several areas, mainly in the training of human resources and in stimulating the development of new ideas in the scientific and technological field. Throughout their existence, HEIs have consolidated themselves as one of the main, if not the main, engines of economic, social and cultural development in several countries, and also contribute to the continuous sustainability of these areas (LOPES et al., 2007)

According to Marion and Robles Junior (1998), the teaching of accounting in Brazil began in 1902 with the foundation of the Practical School of Commerce and soon after, in 1905, accounting education was officially recognized and separated into categories of general education and higher education by means of a federal decree. This milestone paved the way for the establishment of higher accounting courses with recognized Bachelor's degrees in Accounting, which came to fruition in 1951, through Law No. 1401/1951.

Cardoso (2017) emphasizes the importance of educational institutions (HEIs) that wish to train competent and competitive professionals to consider the environment in which future accountants will work. This implies aligning the curriculum and the education offered to the demands of the labor market. By doing so, HEIs can create an accounting course that meets the needs of future professionals and, at the same time, provides a competitive advantage for both graduates and the institutions themselves, which can stand out for offering an education aligned with market practices.

Thus, it is essential that universities are attentive to the evolution of the demands imposed by the market, in order to adapt the contents taught in their disciplines according to the dynamic economic and social reality, ensuring that students and future professionals are properly prepared to face the challenges that arise in the professional environment (LOPES et al., 2007).

## PREVIOUS STUDIES

Chart 1 presents a summary of the main authors used in the elaboration of the theoretical framework, highlighting their research objectives, methodologies used and the main results obtained. This information aims to provide a comprehensive overview of various studies on accounting, serving as a basis for understanding trends, challenges, and developments in the accounting field.

Frame 1 - Previous Studies

Author(s); Year	Objective	Method	Result
Moura, Souza, Duarte; 2023	To investigate the expectations of students of the Accounting Sciences course at the State University of Rio Grande do Norte (UERN) in relation to the labor market.	Quantitative approach with data collection carried out through a questionnaire.	The results indicate that the labor market had a significant impact on the choice of the course by the students of Accounting Sciences at UERN. Students show interest in pursuing employment in the accounting field after graduation and continue to specialize, preferably in the areas of Business and Fiscal/Tax Accounting.
Macedo; 2020	To identify how studies are approached in the literature on digital transformations in the accounting area and to investigate the perception of Accounting students at UFRN in relation to the impacts of these transformations, including the valuation or devaluation of the accounting profession.	Quantitative and qualitative approaches, involving research in the accounting literature and the application of a questionnaire.	Digital transformations in accounting have brought new challenges and opportunities. The survey highlights the importance of professionals in the field keeping up with the evolution of new technologies and adapting to avoid obsolescence in the market. The study offers insights into the perspective of accounting for future professionals, highlighting the need to stay up-to-date.
Cardoso, Costa; 2019	Understand the transformation of the accountant's role in private organizations due to the automation of internal processes and faster access to information, analyzing the changing responsibilities and skills required.	Qualitative, descriptive and exploratory approach.	Accounting professionals are undergoing a transformation towards a more analytical profile, being responsible for diagnoses related to the health of the institution and contributing to decision-making, as accounting routines become more automated and initial information is generated by information technology systems.
Cardoso; 2017	To analyze the level of compliance between the contents of Public Accounting in undergraduate courses of Accounting Sciences in the Northern Region of Brazil with the guidelines of the Federal Accounting Council (CFC) and the Brazilian Accounting Standards Applied to the Public Sector (NBCASP).	Quantitative, descriptive, documental, descriptive statistics and analysis of variance approach	The institutions in the Northern Region of Brazil do not meet in a very significant way the contents of the curriculum proposed by the CFC and the NBCASP. The study suggests that, in order to meet the CFC guidelines and increase the mastery of actuarial activities and quantification of financial information, it is important to include theoretical-practical training content during the supervised curricular internship and complementary activities. Thus, the minimum curriculum of Higher Education Institutions should cover the core of indispensable subjects.



Peleias, Nunes, Carvalho; 2017	To identify and analyze the factors that influenced the choice of 1st semester students to enter the undergraduate course in Accounting Sciences in private Higher Education Institutions (HEIs) in the city of São Paulo.	Descriptive and qualitative-quantitative approach with interviews and application of questionnaires.	The research identified that the main factors that influence the choice of the Accounting Sciences course by students of private HEIs in São Paulo are employability and career prospects. In addition, the study showed that the influence of parents on the choice of profession is limited.
Silva, Costa, Silva; 2017	Analyze the structural and intellectual changes in the accounting profession due to technological evolution, with a focus on digital bookkeeping and tax bookkeeping.	Literature review that includes books, magazines, articles, websites of competent bodies and current legislation	The study offers a comprehensive analysis of the evolution of bookkeeping, highlighting how technology and the Digital Age have affected the accounting profession. It also emphasizes the importance of updating and adapting accounting professionals to these changes, emphasizing their role as intermediaries of information between companies and the Tax Authorities.
Viali; 2014	To discover the areas prioritized by graduates in Accounting Sciences in Brasília-DF for the exercise of the profession.	Qualitative approach with data collection by questionnaires.	The survey provides insights into the areas of preference of Accounting graduates in Brasília. It shows that most students intend to dedicate themselves to civil service exams after graduation, before pursuing a specialization or master's degree. In addition, it highlights the various areas in which graduates in Accounting Sciences can choose to work, such as auditing, finance, controllership, forensics, and consulting. It concludes that the Accounting course offers several job opportunities and prospects for success in the professional career.
Rocha; 2014	Analyze the evolution of the accounting profession in the context of globalization and technology, highlighting the importance of the accountant and the accounting analyst as transformers of data into information.	Qualitative approach and bibliographic analysis.	With globalization and technology, accounting professionals need to adapt to a highly competitive job market, abandoning outdated concepts. This change allows the professional to provide higher quality and efficient services while maintaining professional ethics and standing out in the market.





Bugarim, Oliveira; 2014	Present the evolution of accounting in Brazil, including milestones, laws, decrees and influences of legislation, educational institutions and inspection bodies.	Bibliographic research with a qualitative approach.	Accounting, since its rudimentary beginnings, has evolved throughout history, becoming fundamental to the development of Brazil. However, evolution has been slow, and globalization imposes challenges that demand a bolder stance in Brazilian accounting.
Martins, Melo, Queiroz, Souza, Borges; 2012	Demonstrate the advantages of implementing Information Technology and Systems in conjunction with a Management Information System for organizations, with emphasis on the accounting area.	Qualitative research with emphasis on bibliographic research and document analysis.	The work emphasizes the relevance of information technology in strategic business management in the digital age. Information systems and technology drive decision-making and competitiveness. Accounting evolves with computer systems, but accountants must keep up to date with technological innovations, which are essential for the profession.
Ferreira; 2010	Analyze the effects of information technology in the accounting area, identifying the measures adopted by accounting to deal with the impact of technology.	Qualitative and descriptive approach.	It highlights the positive impacts of technological innovations in accounting, highlighting the need for accountants to adapt to these changes in order to add value to their activities and meet the strategic objectives of organizations.
Reis, Silva, Silva; 2007	To present the evolution of Accounting in Brazil, from the colonial era to the present day.	Documentary and bibliographic analysis.	The work highlights the initial relationship of Accounting in Brazil with the colonial context, mainly linked to the control of public spending with the arrival of the Portuguese royal family. The influence of European countries, especially Italy, is evident until the 1950s. However, modernization, driven by the arrival of American industries, marked a change. Today, Brazilian accountants gain global recognition and play a key role in business decision-making, despite the difficulties in documenting this evolution historically.



<p>Lopes, Ferreira, Ferreira, Silva, Marques; 2007</p>	<p>To verify the degree of presence of the main concepts of strategic accounting in the syllabus of the disciplines of the Undergraduate Accounting Sciences of the Public Higher Education Institutions (HEIs) of the State of Rio de Janeiro.</p>	<p>Bibliographic, documentary research and content analysis (qualitative and quantitative).</p>	<p>The study reveals that the lack of strategic content in the menus of higher education institutions in the State of Rio de Janeiro is hindering the training of accountants. This may be due to a lack of understanding on the part of teachers about the importance of these concepts in the current market or to their own lack of mastery of the subject.</p>
<p>Volnei, Mauss, Bleil, Bonatto, Oliveira, Santos; 2006</p>	<p>To verify if accounting follows environmental changes and has evolved to meet the informational needs of users, in addition to ascertaining the current stage of accounting in Brazil. It also seeks to understand the origin of accounting, its historical evolution and its areas of expertise.</p>	<p>Bibliographic research to analyze articles, dissertations and theses on the evolution of accounting and its ramifications.</p>	<p>The study found that Brazil does not have a typically Brazilian school in accounting, initially relying on the Italian school and, later, on the North American one. It also highlights that accounting evolves according to environmental needs. However, it highlights the existence of little research in accounting in Brazil, and a joint action between governments, educational institutions, companies, accounting representation bodies and society is necessary to invest more in scientific studies in the area. The study found that Brazil does not have a typically Brazilian school in accounting, initially relying on the Italian school and, later, on the North American one. It also highlights that accounting evolves according to environmental needs. However, it highlights the existence of little research in accounting in Brazil, and a joint action between governments, educational institutions, companies, accounting representation bodies and society is necessary to invest more in scientific studies in the area.</p>
<p>Marion, Almeida, Valverde; 2002</p>	<p>Discuss the criticisms directed at accounting information and the profession, relating accounting theory to cases of "fraud" and separating the lack of professional independence from ethical and moral issues.</p>	<p>Qualitative approach that encompasses literature reviews and data analysis.</p>	<p>The article concludes that the accounting profession is not in crisis, but highlights a lack of trust in the information disclosed by companies, the performance of accounting auditing, and professional independence as important concerns, along with questionable behaviors of executives at companies involved in scandals.</p>

<p>Marion, Robles Junior; 1998</p>	<p>To conduct a study on the evolution of the teaching of Accounting and to understand the main contributions of educators interested in the quality of teaching.</p>	<p>Qualitative and descriptive approach.</p>	<p>The integration of the curricula of Accounting courses in MERCOSUR countries faces challenges, but the search for quality in teaching is a necessary joint effort. The application of "TQM" (Total Quality Management) initiatives to accounting education is fundamental. In Brazil, educators and institutions have held workshops to discuss the issue, opening perspectives for improvements in the quality of accounting education not only in Brazil, but throughout the Americas. Proposals for solutions are presented to accelerate this progress towards quality in higher education in Accounting.</p>
<p>Marion; 1998</p>	<p>Refute claims that Accounting is a dying profession and instead argue that the accounting profession is becoming more relevant and is the "profession of the future".</p>	<p>Qualitative approach that encompasses literature reviews and data analysis.</p>	<p>It highlights the importance of planning for success in the accounting profession. Companies are turning to a model where professionals act as service providers, requiring competence, professionalism, emotional intelligence, and personal marketing. The idea of an "accounting entrepreneur" is developing. In addition, due to globalization and changes in employer-employee dynamics, loyalty and job security are less common, and employees seek transparency from companies while investing in their skills, aware that staying with a single company is no longer guaranteed.</p>
<p>Schmidt; 1996</p>	<p>Contribute to the study of the History of Accounting Thought, analyzing the main schools of accounting thought and the life and work of the most important accounting thinkers of each school.</p>	<p>Qualitative approach with a historical focus, analyzing thinkers and accounting schools over time.</p>	<p>The study provides a comprehensive overview of the evolution of accounting schools of thought, from the earliest accounting records to the current state of accounting, highlighting the influence of each school and its key thinkers on accounting communication. In addition, the paper covers the history of accounting in Brazil and highlights some prominent Brazilian accountants.</p>

Source: Own authorship

By analyzing the table, it is possible to visualize the diversity of topics and approaches explored by researchers in the field of accounting. The studies range from the historical evolution of



the profession in Brazil to contemporary issues related to technology, ethics and the training of accountants. In addition, the results highlight the importance of the continuous adaptation of accounting professionals to changes in the business environment, the appreciation of information technology, and the key role played by accountants in providing strategic information to organizations.

## METHOD

The classification of the method is quantitative and descriptive of cross-section. The type of research is descriptive. The target population consists of 766 accounting students from the Federal University of Santa Catarina. The sample consisted of 86 students. The research instrument used was a structured questionnaire with four blocks of questions. Data collection was carried out through answers obtained through a questionnaire sent via the course's institutional e-mail and also collected in person in different classrooms.

Table 2 - Summary of the Method

<b>Classification</b>	Quantitative and descriptive cross-sectional
<b>Kind</b>	Descriptive Research
<b>Population</b>	766 accounting students from the Federal University of Santa Catarina.
<b>Sample</b>	The sample corresponds to 86 students.
<b>Research Instrument</b>	Structured questionnaire with 4 blocks of questions.
<b>Data collection</b>	Answers obtained through a questionnaire sent via the course's institutional e-mail and also collected in person in different classrooms.

Source: Authored by the authors.

## SEARCH RANKING

The objective of this study is to analyze the expectations of Accounting students at the Federal University of Santa Catarina (UFSC) regarding their future professional career. Therefore, the character of the research is defined as descriptive, since the research requires a series of information so that it can be possible to describe the facts and reality of the students (TRIVIÑOS, 1987). In addition, the research can be classified as exploratory, since, according to the author, it is a study that seeks to explain causes and consequences of a phenomenon.

This study adopts a quantitative approach, focusing on objectivity and quantitative data analysis based on the study by Gerhardt and Silveira (2009). According to the authors, this approach allows the collection and analysis of data that can be quantified, providing an accurate and structured understanding of students expectations, thus contributing to a statistically based analysis and quantifiable results that describe the scenario of expectations in this specific context.



As for its nature, it is an applied research, as it aims to generate knowledge for practical application, that is, it seeks solutions to specific problems related to students' expectations (GERHARDT, SILVEIRA; 2009).

## POPULATION AND SAMPLE

The study population consists of 766 students enrolled in the Accounting course at the Federal University of Santa Catarina.

To achieve a 95% confidence level and a 10% margin of error, the sample of this study consists of 86 students randomly selected from the population.

The sample size was calculated to ensure adequate representativeness, allowing a reliable analysis of students' expectations regarding their future professional career at the university.

## DATA COLLECTION

The participants' answers will be obtained through a questionnaire that will be distributed via the course's institutional e-mail and collected in person in the classrooms of the Federal University of Santa Catarina.

This data collection strategy seeks to cover both students who prefer to respond online and those who are more accessible during face-to-face activities, ensuring a broad representation of the target population.

The data collection process will be conducted methodically and carefully in order to ensure the quality and reliability of the results to be further analyzed. (GERHARD, SILVEIRA; 2009).

## RESEARCH INSTRUMENT

The instrument used to collect the data of this research is a questionnaire created through the Google Forms platform. The questionnaire was designed into four distinct blocks of questions, named "Opinion and Satisfaction with the Course," "Professional Performance," "Influence and Decision," and "Career Expectations and Intentions." Each block contains specific questions related to the topics at hand, which will be best presented in the Frame 2, in order to obtain detailed information about students' expectations and perspectives.

It is worth mentioning that the questionnaire served as the basis for this study, taking as a reference the research carried out by Moura, Souza and Duarte (2023) and Soares, Valdevino, Queiroz and Oliveira (2019), with some necessary adaptations to adapt to the specific context of the university's Accounting students. Thus, the research instrument was carefully designed to ensure the relevance and

effectiveness of data collection for the analysis of the participants' expectations regarding their future professional career.

Frame 2: Applied Questions in the Questionnaire

Block Denomination	Nº.	Question	Format
Option and Satisfaction for the course (MOURA, SOUSA, DUARTE; 2023)	1	Was the accounting course your first choice of course?	Multiple Choice
	2	Satisfaction with the course:	5 pts Likert scale
Professional performance (MOURA, SOUSA, DUARTE; 2023)	3	Are you working?	Multiple Choice
	4	Professional Area:	Multiple Choice
	5	Is the function performed in the accounting area?	Multiple Choice
	6	"General" level of satisfaction regarding the remuneration received:	5 pts Likert scale
Influence and decision (MOURA, SOUSA, DUARTE; 2023)	7	Do you have accountants in your family?	Multiple Choice
	8	Factor that most influenced the decision to study Accounting:	Multiple Choice
Career expectations and aspirations (SOARES, VALDEVINO, QUEIROZ, OLIVEIRA; 2019)	9	Indicate how you consider the level of market opportunities for recent graduates in Accounting:	5 pts Likert scale
	10	Indicate the area of accounting you intend to work in/specialize in:	Multiple Choice
	11	Claims upon completion of the course:	Multiple Choice
	12	In your opinion, to be a successful professional, to have good financial stability, you have to be:	Multiple Choice

Source: The authors (2023)

The potential results of these questions can help educational institutions, professors and advisors to better understand the preferences and satisfaction of students in relation to the Accounting course, as well as their career aspirations. With this information, institutions can adjust their programs and services to meet the needs and expectations of students, which in turn can improve the quality of education and readiness for the job market.

## DATA PROCESSING

With the answers collected, it will be possible to assess the level of satisfaction of Accounting students at the Federal University of Santa Catarina in relation to their future professional career, as well as to identify their expectations. Levels of satisfaction regarding the course and career prospects will be identified through cluster analysis. According to Valli (2012), cluster analysis is a technique that aims to group data based on similar characteristics or patterns, this is a statistical method that groups participants based on similarities and differences in their answers, allowing the identification of different profiles of expectations and career aspirations. According to the author, cluster analysis should be the starting point in data analysis, leading to further investigations rather than accepting groupings haphazardly

In addition, a correlation will be made between course satisfaction and career expectations in order to quantify the strength of the relationship between these two variables. This will help determine whether course satisfaction positively influences the career expectations of Accounting students at the Federal University of Santa Catarina. This analysis will allow for a deeper understanding of the connections between educational satisfaction and career prospects, providing valuable insights for future professionals in the field.

Or Frame 3 It provides a clear presentation of the specific objectives of the study, detailing the variables to be analyzed, the indicators to be used, the questions that will guide the research, and the statistical treatments to be applied.

Frame 3: Specific purpose processing framework

Specific Objective	Variable	Indicator	Question	Treatment	Source
Identify areas of interest within accounting among students.	Areas of Interest Within Accounting	Distribution of areas of interest	What areas of interest are most common among accounting students?	Descriptive statistical analysis	SANTOS, MOURA, DUARTE; 2023
To assess students' perception of job opportunities in the accounting field.	Insight into Job Opportunities in Accounting	Assessment of students' perception	How do students perceive job opportunities in the accounting field?	Descriptive statistical analysis	CAVALCANTE, PILLA, MARQUES; 2012
To investigate factors that influence the career choices of Accounting students.	Factors influencing career choices	Identification and analysis of factors	Which factors exert the greatest influence on the career choices of Accounting students?	Analysis and identification of correlations	SIAO, NOVA; 2016
Identify possible gaps between students' expectations and the reality of the accounting job market.	Gaps between expectations and reality in the labor market	Identification of gaps	Are there significant differences between students' expectations and the reality of the job market in accounting?	Comparative analysis	MACHADO, NOVA; 2008

Source: The authors.

## ANALYSIS OF THE RESULTS

The research seeks to achieve its objective through a detailed analysis of the data obtained, starting with the distribution of the age groups of the students, where a significant increase in the number of students over 30 years old compared to previous studies stands out.

Most students consider Accounting Sciences as their first choice, reflecting a high level of satisfaction with the course, despite the fact that a significant portion have family members who are accountants, indicating that family influence does not stand out as much as other factors, such as attractiveness of the job market and interest in taking public exams. The vast majority of students are in the job market, with a considerable percentage working directly in the accounting field, and



satisfaction with compensation among accounting professionals shows a generally positive trend, in line with previous surveys.

The survey also highlights that the majority of students consider the level of opportunity in the market to be high or very high, contrasting with previous studies that may have shown a less optimistic perception. The areas of interest among students reflect a variety of options, and students' aspirations upon completion of the course include a diversity of career goals, showing an emphasis on different paths to professional success, such as employment in large companies, the civil service, and entrepreneurship.

## DATA PRESENTATION AND ANALYSIS

To achieve the objective of the research, the first point analyzed took into account the age groups of the students. As shown in Table 1, it is possible to identify that the largest group of students is in the 21 to 25 age group, representing 41.58% of the sample. The numbers found corroborate the evidence of Moura *et al.* (2023) and Soares *et al.* (2019) in terms of the predominant age group, however, the Federal University of Santa Catarina demonstrated a different pattern for the group of people over 30 years of age in relation to the studies by Moura *et al.* (2023).

By looking at Moura's studies *et al.* (2023) It is possible to show that the group of students over 30 years old represented around 6.1%, while in the present research the age group represented 20.79% of the sample. Compared to Soares' studies *et al.* (2019) when analyzing the group of people over 30 years of age, obtained very similar results.

The data in Table 1 also show that 60.4% of the students attended high school in public education, these results were also similar to the previously mentioned surveys.

Table 1 - Age Group and Type of Institution

Issues	Semester					Total	%
	1/2	3/4	5/6	7/8	9		
<b>Age group</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Under 18 years old	2	0	0	0	0	2	1,98%
Between 18 and 20 years old	12	7	3	0	0	22	21,78%
Between 21 and 25 years old	3	7	9	14	9	42	41,58%
Between 26 and 30 years old	4	2	5	1	2	14	13,86%
More than 30 years	6	1	4	5	5	21	20,79%
<b>Middle school</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Private Network	11	4	13	9	3	40	39,60%
Public Network	16	13	8	11	13	61	60,40%

Source: Survey data (2024)





According to Table 2, the study verified the priority of the undergraduate degree in Accounting Sciences at the time of choosing the course and it was possible to identify that 61.39% of the sample had the course as their first option. This data can be directly related to the satisfaction rate with the course. Of the 101 students who responded to the questionnaire, 74 are "satisfied" or "very satisfied" with the course. When analyzing the data as a whole, it is possible to observe a positive perception of the course among the students, since only 5.94% declared themselves "dissatisfied" while only 1 student declared themselves as "very dissatisfied".

Table 2 - Option and Satisfaction for the course

Issues	Semester					Total	%
	1/2	3/4	5/6	7/8	9		
<b>Was the "Accounting" course your first choice?</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Yes	16	8	13	15	10	62	61,39%
No	11	9	8	5	6	39	38,61%
<b>Satisfaction with the course:</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Very dissatisfied	0	0	0	0	1	1	0,99%
Unsatisfied	0	1	3	0	2	6	5,94%
Neutral	4	5	5	2	4	20	19,80%
Satisfied	11	8	9	17	6	51	50,50%
Very satisfied	12	3	4	1	3	23	22,77%

Source: Survey data (2024).

In order to identify whether the fact of having accountants in the family would be an influence on the course, it was found that 30.69% of the sample has family members who are accountants. Although the number is significant, with 31 students, when analyzing the data together with the influencing factors identified in Table 3, it is noted that "Family influence" stands out little compared to the other options.

Of the factors that most influenced students to choose the Accounting Sciences course, the attractiveness of the job market, interest in taking public exams and professional qualification stood out. In the studies by Moura *et al.* (2023) These three factors were also the most influential among students. In addition, when analyzing the option "Others" through open answers, it was observed that most of the influences mentioned were related to previous experience in the area or affinity with numbers.

In order to delve deeper into the professional aspects of the students, it was found that 89.11% of the sample is inserted in the labor market in some way. The main areas of activity are employees governed by the Consolidation of Labor Laws (CLT) representing 46.67%, followed by Interns representing 36.67% of the sample. There is also an emphasis on self-employed and public professionals, who together represent around 14% of students.

Table 3 - Accountants in the family and influencing factors

Issues	Semester					Total	%
	1/2	3/4	5/6	7/8	9		
<b>Accountants in the family?</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Yes	11	3	5	7	5	31	30,69%
No	16	14	16	13	11	70	69,31%
<b>Influencing factor</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Public Tender	10	3	3	5	1	22	21,78%
Family Influence	2	1	1	2	1	7	6,93%
Professional Qualification	6	6	4	4	0	20	19,80%
Job Market	8	5	9	5	10	37	36,63%
Professional Certificate	1	0	0	2	3	6	5,94%
Other	0	2	4	2	1	9	8,91%

Source: Survey data (2024).

Then, we sought to identify how many had activities directly related to accounting, reaching the numbers of 57 students and 33 who work in different areas. Through these 57 students, the level of satisfaction of accounting professionals in relation to the remuneration received was analyzed. As shown in Table 4, most of the sample is very satisfied with the remuneration received, representing 28.07% of the students. The secondary results show that among the students already working in accounting, 26.32% have a neutral opinion regarding remuneration, 22.81% are satisfied, 19.30% are dissatisfied and, finally, 3.51% stated they are very dissatisfied.

In the study by Moura *et al.* (2023), it was evidenced that most respondents considered the market as reasonable when asked about the level of opportunity for recent graduates. However, as can be seen in Table 5, most of the students who participated in the questionnaire considered the opportunity level "High" with 34.65% of the respondents, followed by the "Very High" level with 28.71%. The levels "Fair", "Low" and "Very low" were considered by 26.73%, 6.93% and 2.97% of the students, respectively.

Table 4 - Performance and Professional Satisfaction

Issues	Semester					Total	%
	1/2	3/4	5/6	7/8	9		
<b>Are you working?</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Yes	19	16	19	20	16	90	89,11%
No	8	1	2	0	0	11	10,89%
<b>Professional Area:</b>	<b>19</b>	<b>16</b>	<b>19</b>	<b>20</b>	<b>16</b>	<b>90</b>	<b>100,00%</b>
Civil Service	1	0	2	1	2	6	6,67%
CLT Employee	11	4	11	6	10	42	46,67%
Trainee	5	10	3	13	2	33	36,67%
Entrepreneur	0	0	1	0	0	1	1,11%
Autonomous	1	2	2	0	2	7	7,78%
Other	1	0	0	0	0	1	1,11%
<b>Is the function performed in the accounting area?</b>	<b>19</b>	<b>16</b>	<b>19</b>	<b>20</b>	<b>16</b>	<b>90</b>	<b>100,00%</b>
Yes	8	7	14	15	13	57	63,33%
No	11	9	5	5	3	33	36,67%

<b>Level of satisfaction regarding the remuneration received:</b>	<b>8</b>	<b>7</b>	<b>14</b>	<b>15</b>	<b>13</b>	<b>57</b>	<b>100,00%</b>
Very dissatisfied	0	0	0	2	0	2	3,51%
Unsatisfied	2	1	1	1	6	11	19,30%
Neutral	2	2	4	5	2	15	26,32%
Satisfied	2	2	4	2	3	13	22,81%
Very satisfied	2	2	5	5	2	16	28,07%

Source: Survey data (2024).

An open-ended question was also used in order to identify the reasons why the students considered this level of opportunity. The responses revealed a diverse range of students' perceptions and experiences regarding the job market in Accounting. Some highlighted the existence of many opportunities, especially in internships and CLT jobs. Many also highlighted the wide range of possibilities for acting within accounting and the constant presence of vacancies advertised in various media outlets and employment platforms. However, although less frequently, there have also been reports of difficulties in entering the job market due to excessive demands and inadequate remuneration, leading some students to consider other areas of expertise.

Another aspect analyzed were areas of interest among the students. Unlike the research by Soares et al. (2019), the most desired area was Auditing with 17.82% of the choices. Soon after, the areas with the greatest interest were Business Accounting (18.81%), Fiscal/Tax Accounting (16.83%), and Public Accounting (14.85%). Other areas had less expressive numbers. An interesting observation is that students began to consider the areas of Management Accounting and Controllership only from the 5th semester onwards, which may be related to the progression of the course's curriculum. As stated by Moura et al. (2023), throughout graduation, students get to know new disciplines and expand their horizons, being able to change their initial thinking.

Table 5 - Level of opportunity in the market for recent graduates

<b>Issues</b>	<b>Semester</b>					<b>Total</b>	<b>%</b>
	<b>1/2</b>	<b>3/4</b>	<b>5/6</b>	<b>7/8</b>	<b>9</b>		
<b>Level of opportunity in the market:</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Very low	0	1	0	1	1	3	2,97%
Low	0	1	2	1	3	7	6,93%
Reasonable	7	4	6	7	3	27	26,73%
Alto	11	6	8	6	4	35	34,65%
Very high	9	5	5	5	5	29	28,71%

Source: Survey data (2024).

Subsequently, the students were asked about their intentions after completing the course. The data in Table 6 indicate that most students, even in the initial phases, already have a defined plan for their future professional performance. The greatest interest is in taking part in the Contest, with



31.68% of the responses. This was followed by interest in specialization (23.76%), only working in the area (20.79%) and master's degree (17.82%).

Table 6 - Claims upon completion of the course

Issues	Semester					Total	%
	1/2	3/4	5/6	7/8	9		
<b>Area you intend to work in/specialize in:</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Accounting Expertise	4	1	2	1	1	9	8,91%
Contab. Fiscal/Tax	4	3	4	3	3	17	16,83%
Business Accounting	5	3	3	6	2	19	18,81%
Public Accounting	5	2	1	6	1	15	14,85%
Managerial Accounting	0	0	3	1	3	7	6,93%
Controllership	0	0	3	1	3	7	6,93%
Audit	6	7	2	1	2	18	17,82%
Other	0	1	1	1	1	4	3,96%
No response at the moment	3	0	2	0	0	5	4,95%
<b>Claims upon completion of the course:</b>	<b>27</b>	<b>17</b>	<b>21</b>	<b>20</b>	<b>16</b>	<b>101</b>	<b>100,00%</b>
Specialization	9	5	3	3	4	24	23,76%
Masters	3	4	5	2	4	18	17,82%
Contest	14	5	4	7	2	32	31,68%
Only work in the area	0	3	8	6	4	21	20,79%
Other	0	0	1	1	2	4	3,96%
No response at the moment	1	0	0	1	0	2	1,98%

Source: Survey data (2024).

Finally, as can be seen in Table 7, the students were asked about what, in their opinion, is necessary to be a successful professional and have good financial stability. In the questionnaire, each respondent could choose more than one option and this indicates the reason for the high number of responses. For the majority of students (67.33% of the votes), being employed in a large company is synonymous with a successful professional, which is in contrast to the previous studies that supported this research. In second place, with 45.54% of the answers, the civil service was highlighted as a path to professional success. Thirdly, "having your own business" was mentioned by 37.62% of the responses. In addition, there were 6 opinions allocated as "other" (5.94%), in which the students indicated that professional success can vary depending on the context, but is intrinsically linked to continuing education.

Table 7 - Successful Professional

Issues	Semester					Total	%
	1/2	3/4	5/6	7/8	9		
<b>To be a successful professional and have financial stability, you have to be:</b>	<b>46</b>	<b>24</b>	<b>34</b>	<b>28</b>	<b>26</b>	<b>158</b>	<b>156,44%</b>
Civil servant	13	5	11	10	7	46	45,54%
Employed in a large company	21	9	15	13	10	68	67,33%



Have your own business	12	7	8	4	7	38	37,62%
Other	0	3	0	1	2	6	5,94%

Source: Survey data (2024).

The research analyzed several aspects of the profile, motivations and expectations of Accounting students. The results show a significant increase in the number of students over the age of 30, a majority satisfied with the course and a tendency to consider it as their first option. Family influence, although present, seems less decisive than other factors, such as the attractiveness of the labor market. Most of the students are inserted in the market, with varying satisfaction in relation to remuneration.

The perception of opportunities in the market is generally optimistic, reflecting a variety of professional aspirations among students, which include specialization, competitive examinations, and work in the accounting field. The concept of professional success among students encompasses different paths, such as employment in large companies, civil service, and entrepreneurship. These results provide insights for understanding and meeting the needs of future accounting professionals.

## ANALYSIS OF THE RESULTS

Previous studies offer a comprehensive overview of various aspects of accounting, from its historical evolution to contemporary issues such as the influence of technology and students' expectations of the job market. The analysis of the current survey data provides valuable insights into the profile of Accounting students, their motivations, expectations, and perceptions regarding the course and the profession.

It is interesting to note that most students consider the Accounting course as their first choice and show satisfaction with the choice. In addition, many have definite plans for their future professional performance, such as taking competitive exams, seeking specialization, or going on to a master's degree.

The presence of accountants in the family does not seem to be a decisive factor in the choice of course, since family influence was reported by a smaller portion of the students compared to other factors, such as attractiveness of the job market and interest in taking public exams.

The analysis of the students' professional performance reveals that most of them are inserted in the labor market, mainly as employees governed by the CLT and interns. Satisfaction with the remuneration received among those who work in the accounting area varies, but most declare themselves satisfied or very satisfied.



The high level of opportunity perceived by students in the market for recent graduates is a positive aspect, reflecting the perception that there are many job opportunities in the accounting field, especially in internships and CLT jobs.

Students' areas of interest indicate a diversity of preferences, with auditing, business accounting, and fiscal/tax being the most desired. The aspirations after the conclusion of the course vary, including specialization, master's degree and the provision of competitive examinations, demonstrating a future planning on the part of the students.

In summary, the results of the survey provide a comprehensive view of the profile, expectations and plans of Accounting students, highlighting both the positive aspects and the areas that may require attention to better meet the needs and expectations of future professionals in the field.

## **FINAL THOUGHTS**

The present research carried out with the students of the Accounting Sciences course of the Federal University of Santa Catarina, sought to analyze several aspects related to the students with emphasis on their demographic characteristics, motivations in choosing the course, family influences, professional experiences and future career prospects. Thus, the objective of the study was achieved, because through the data collected and exposed here, it was possible to visualize the expectations of students in relation to the professional career.

As for the research problem, it is believed that it was solved with the identification of possible gaps between the expectations of the students and the reality of the accounting job market. It was observed that, despite students' interest in specific areas of accounting and in civil service examinations, many are employed outside the accounting sector, suggesting a disconnect between academic training and available job opportunities. This points to the need for greater alignment between the course curriculum and market demands.

As for the general and specific objectives, they were met. The students' expectations regarding the professional career were analyzed, identifying their areas of interest and perceptions about job opportunities. We also investigated the factors that influence their career choices and identified possible gaps between their expectations and the reality of the market. These results provide a solid basis for improvements in accounting education and in the integration of students into the labor market.

The research addressed several aspects related to the profile and expectations of Accounting students. With regard to the demographic and educational profile, there was a significant representation of students in the age group of 21 to 25 years (41.58%), with an increasing proportion of students over 30 years of age compared to previous studies. In addition, most of the students



attended high school in public institutions (60.40%), evidencing the influence of the public educational system on their trajectories.

In the process of choosing the course, several motivations stood out, with the preference for a degree in Accounting Sciences being the first option for most students (61.39%). This choice seems to be correlated with the students' high satisfaction with the course. Although about one-third of the students have family members who are accountants, other influences, such as the attractiveness of the job market and interest in civil service examinations, also played significant roles in the students' decision-making.

When considering professional experiences and future prospects, it was identified that the vast majority of students are already in the labor market (89.11%), with an emphasis on jobs governed by the CLT and internships. However, a significant portion of the students who already work are not directly linked to the accounting area, which may reflect in mixed perceptions about the remuneration received. Finally, the career perspectives revealed a diversity of interests among the students, with emphasis on the interest in taking public exams (31.68%), doing specializations (23.76%) and working in specific areas such as auditing (17.82%) and business accounting (18.81%). These perspectives indicate an openness to different professional trajectories within the accounting area.

Thus, the study helps to understand the profile and perceptions of Accounting students. It serves as a foundation for understanding the course by diverse audiences, including society at large, prospective students, and the current academic community, which has a responsibility to shape students' future education.

However, it is important to highlight the limitations of the study, because it is limited to a single Higher Education Institution, and the results obtained cannot be generalized. For future research, it is suggested that the study be expanded to include more universities and that comparisons be made with institutions in other cities. This will allow the creation of a map of the prevailing market, identifying the profile of the accounting professional and the most sought-after and relevant career prospects.



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