



**PROFESSIONAL PRACTICE PErPECTIVES OF THE UFSC ACCOUNTING
SCIENCES STUDENTS**

**PERSPECTIVAS DA PRÁTICA PROFISSIONAL DE ESTUDANTES DE CIÊNCIAS
CONTÁBEIS DA UFSC**

**PERSPECTIVAS DE LA PRÁCTICA PROFESIONAL DE ESTUDIANTES
DE CIENCIAS CONTABLES DE LA UFSC**

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ABSTRACT

This goal of this study is to present the levels of importance and knowledge that students of the UFSC Undergraduate Program in Accounting Sciences identify for the exercise of the professional practice. The study was conducted through a survey that used two questionnaires (A and B) structured based on Likert scale. Questionnaire "A" sought to identify the importance of the course content to professional practice, and questionnaire "B" identified the level of perception that the students indicate to have of their ability for the professional practice. The contents of the two instruments were based on the dictionary of competencies developed by Cardoso (2006). Data were analyzed by means of national curriculum guidelines of Accounting Sciences, established by Resolution CNE / CES No 10/2004, which presents some caveats to the limits of the approach by competencies. The students in this study indicate how important it is to have knowledge on the language and orality inherent to the accounting practice, the state to have reasonable knowledge to work in the professional practice. Such data allow us to reflect and rethink the training organization model aimed at increasing more critical formative processes that will prioritize actions and knowledge in the articulation between accounting theory and practice.

Keywords: Accounting; Students; Competencies.

RESUMO

Este estudo teve por objetivo apresentar os níveis de importância e de conhecimentos que os estudantes do Curso de Graduação em Ciências Contábeis da UFSC identificam para o exercício da prática profissional. O mesmo foi realizado com base na pesquisa de levantamento de dados em que foram utilizados dois questionários (A e B) estruturados pela escala Likert. O questionário "A" buscou identificar a importância dos conteúdos do curso

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para a prática profissional e o questionário “B” identificou o grau de percepção que o estudante indica possuir sobre a sua capacidade de atuação profissional. O conteúdo dos dois instrumentos teve como base o dicionário de competências elaborado por Cardoso (2006). Os dados foram analisados por meio das diretrizes curriculares nacionais de Ciências Contábeis, instituído pela Resolução CNE/CES nº 10/2004, apresentando algumas ressalvas aos limites da abordagem pelas competências. Os estudantes deste estudo apontam como importante possuir conhecimentos sobre a linguagem e a oralidade inerentes à prática contábil e, indicam possuir razoáveis conhecimentos para atuar na prática profissional. Tais dados permitem refletir e repensar o modelo de organização da formação visando ampliar processos formativos mais críticos e que venham a priorizar ações e saberes na articulação entre teoria e prática contábil.

Palavras-chave: Contabilidade; Estudantes; Competências.

RESUMEN

Este estudio tuvo por objetivo presentar los niveles de importancia y de conocimientos que los estudiantes del curso de Graduación en Ciencias Contables de la UFSC identifican para el ejercicio de la práctica profesional. El mismo fue realizado con base en las encuestas de levantamiento de datos en que fueron utilizados dos cuestionarios (A y B) estructurados por la escala Likert. El cuestionario “A” busco identificar la importancia de los contenidos del curso para la práctica profesional y el cuestionario “B” identificó el grado de percepción que el estudiante indica poseer sobre su capacidad de actuación profesional. El contenido de los dos instrumentos tuvo como base el diccionario de competencias elaborado por Cardoso (2006). Los datos fueron analizados por medio de las directrices curriculares nacionales de Ciencias Contables, instituido por la Resolución CNE/CES nº 10/2004, presentando algunas advertencias a los límites del enfoque de competencias. Los estudiantes de este estudio apuntan como importante poseer conocimientos sobre el lenguaje y la oralidad inherentes a la práctica contable e indican poseer razonables conocimientos para actuar en la práctica profesional. Tales datos permiten reflexionar y repensar el modelo de organización de la formación, visando ampliar procesos formativos más críticos y que vengan a priorizar acciones y saberes en la articulación entre la teoría y la práctica contable.

Palabras clave: Contabilidad; Estudiantes; Competencias.

1. INTRODUCTION

The organizations of the new millennium are inserted into an instable environment in all its aspects, economic, political, social or cultural. From the existing opportunities and instabilities, it is important that the companies identify professionals with solid training and articulation in the theory and practice dimensions, so they can better face the challenges of this context.

Within the accounting profession, the reality is not different. The professional needs to have a qualified training and to be in line with the changes resulting from this transformation process and, thus, continually look for professional updating, aiming at his/her inclusion in the increasingly competitive work environments.

Recent studies by Rocha, Figueiredo Júnior and Correa (2012), aim at identifying scenarios of qualified training in the undergraduate courses in Accounting Sciences, with the objective of identifying opportunities for improvements in training. The study carried out based on the National Exam of Student Performance (*Exame Nacional de Desempenho do Estudante* – ENADE) presents comparisons among undergraduate courses, pointing, comprehensively, that this kind of assessment allows "checking the assimilation of the

necessary knowledge of their area of study, as well as the development of competencies and skills necessary to the professional practice "(ROCHA, FIGUEIREDO JÚNIOR and CORREA, 2012, p. 118). Studies of this nature assist institutional analysis for the curricular improvement and adjustments in line with the social reality and the demands of the profession.

Pires, Ott and Damacena (2010) emphasize the need of thinking the accounting education, indicating the development of a curriculum that takes into consideration the working environment in which the accountants will perform their activities. According to these authors, organizations and accounting companies expect the accounting education to be able to settle normative questions of the profession and can give reliability to the information derived from the accounting work (PIRES, OTT; DAMACENA, 2010, 316 p.).

Slomski et al. (2010) defend the idea that "training for active citizenship, autonomy, critical thinking and intellectual development" are the key points in the process of social and professional integration of the accountant (Slomski et al., 2010, p. 165). According to the authors, higher education plays a dual role that must be thought together. They defend that university is the possibility to have

[...] professional training, involving the learning of a set of knowledge, values, methodological and technical fields, and is, also, a structuring way of affective and cognitive resources necessary for students to know, with due rigor, scientificity and criticality, not only the technical dimensions of their future professional practice, but also the historical, cultural and social conditions in which this practice will take place. (Slomski et al., 2010, p. 164).

Throughout higher education, it is expected that the course and its curriculum organization provide the conditions for the student to develop the fundamentals inherent to the accounting profession, and to follow the changes, being constantly updated.

To keep up with the growing recognition of these professionals, especially with the adoption of the standards of convergence to the international accounting standards, the student of the Accounting Sciences course should follow the specificities of the area and the practice that are expected from the accounting professional, so he/she can be inserted into the world of work, performing with quality the profession chosen.

Meanwhile, there are many critics to the teaching of the Accounting Science in Brazil, especially with regard to the academic training for the professional practice in the dynamic world of work. In this context, the purpose of the study presented in this article was to conduct a survey on the perceptions of the graduate students of the Accounting Sciences course of the Federal University of Santa Catarina (UFSC) about some duties of the professional accountant.

The study conducted a survey with the graduate students of 2011, of the Accounting Sciences courses of UFSC, aiming at identifying the activities to be undertaken by the accountant, relating them to their learning in the academic training. The theme of the research emerged from the concern and curiosity of knowing the opinions of the graduates of the Accounting Sciences course on the skills necessary to be an accountant, and also to verify whether they were developed during the course.

The relevance and contribution of the study is justified by the importance that higher education holds in the development of the accounting for the sustainable scenario of the Brazilian economy and social organizations. A quality education provides not only professional skills but, mainly, supports the strengthening and development of the accounting

science. Another contribution of this study has to do with the area of curriculum studies and the production of pedagogical knowledge concerning the undergraduate course in Accounting.

In all the discussions presented, and ratifying the context of the importance of accounting for the society, as well as the need for professionals to develop the specificities of the area, the guiding question of this research is outlined in the following terms: What levels of importance and knowledge the students of Accounting Sciences attribute to the professional practice based on their academic training?

To answer this question, the study established levels of importance and knowledge that the students of the Undergraduate Course in Accounting Sciences of UFSC identify for the exercise of the professional practice.

The development of this research and its findings are limited to all students enrolled in seventh and eighth stages of the undergraduate course in Accounting Sciences of the Federal University of Santa Catarina, daytime and nighttime, in the second semester of 2011. The analysis of the data indicates the development of the higher education in accounting, besides dimensioning the discussions on the curriculum of the Accounting Sciences area, understanding that the training processes, the investigations and their results, when contextualized, reflect the tentativeness and the incompleteness of the knowledge.

2. Theoretical Framework

2.1 Characteristics of the Accountant training

Since the industrial revolution, the companies have made adjustments in the management processes and in the production of goods and services. These adjustments are due to the changes in the organizational culture and integration of information and communication technologies. Other significant changes have also taken place in the desired professional profile to work in organizations, since the world of work, increasingly competitive and dynamic, requires more and more complex skills. These constant changes and needs of readjustments also reflected in the student of Accounting Sciences, since companies look for professionals with leading characteristics, ability to manage and work in a team, that are innovative, possessing and articulating specific scientific and multidisciplinary knowledge (FREZATTI; MARTINS; LEITE FILHO, 2006; LOUSADA; MARTINS, 2005).

With the economic development, the internationalization of markets and technological advances, the organizations look for and need professionals with a differential beyond the graduation in Accounting Sciences. The differential can be professional experience in the area, or skills and competencies that make them able to respond to rapid changes in the business environment. The selection of the professional dimensions, among other requirements, ways of adding value to the organization, and ethical posture, based on competence, reliability and integrity (FREZATTI; MARTINS; LEITE FILHO, 2006).

From this perspective, according to these authors, "the teaching of accounting is adopting an interactive model in which educators and students act as members of a larger process of teaching and learning that produces and disseminates knowledge on accounting". This way of thinking the teaching of accounting indicates the need for presenting innovative and critical action plans, thereby creating new perspectives for a sustainable world, to promote training in accounting in conditions that the professionals develop new strategies and thoughts in their personal, cultural and professional lives (FREZATTI; MARTINS, LEITE FILHO, 2006).

Ways of organizing the accounting activity require knowledge "that involve a complex process of initial and continuing training of the accountant, a process that will confront different ways of learning from multicultural organizations and individuals" (LAFFIN, p. 35,

2005). In this scenario, the accounting professional is encouraged to look for competitive advantages, during and after graduation, involving his/her academic training, as well as skills and knowledge that make him/her able to practice the profession in line with what is expected by the current economic / business environment.

In 1999, the American Institute of Certified Public Accountants (AICPA)¹ published a study called Core Competency Framework For Entry Into the Accounting Profession. This framework defined three basic components of a good performance in the accounting profession (HOLLAND, 2000; CARDOSO, 2006). One of these components, interest of this study, is to identify the skills needed to perform the accounting profession. Such competencies are subdivided into functional competencies, broad understanding of business, and personal competencies, as shown in Table 1.

Functional Competencies	Technical and practical knowledge on models of decision making, risk analysis, measurement models, reporting techniques, capacity and technique of research, and ability to leverage and use technologies.
Broad Understanding of Business	Perspective of critical and strategic thinking, knowledge segmented by industry, global and international perspective and understanding, knowledge on resource management techniques, understanding of legal and tax implications in the business, focusing on customers and on marketing; and ability to leverage and use technologies.
Personal	Emphasis on models of professional behavior, ability to solve problems and make decisions, relationship techniques, leadership, communication, project management and, again, the ability to leverage and use technologies.

Source: Adapted from AICPA (1999, HOLLAND, 2000).

Table 1 - Key Competencies of the accountants According to the AICPA

It is possible to notice that the competencies hereby presented are also required by Resolution CNE/CES 10/2004, particularly in Articles 3 and 4, about the training that undergraduate courses in Accounting must provide to the graduate, namely:

- a) Having control of the functional responsibilities involving calculation, audits and expertise; knowing how to issue opinions and reports (functional competencies, accounting knowledge, intellectual skills).
- b) Developing, with motivation and through permanent articulation, leadership in multidisciplinary teams to capture the necessary inputs to the technical controls, the generation and dissemination of financial information, with recognized precision level (personal, interpersonal and communication skills).
- c) Understanding the scientific, technical, social, economic and financial issues, both nationally and internationally and in different models of organization; performing with ethics and proficiency the duties and prerogatives prescribed by specific legislation, revealing control adequate to different organizational models (broad understanding of business, professional values, organizational knowledge) (Resolution CNE / CES No 10/2004).

Based on the aforementioned, it is possible to infer that, from the training received, accountants are able to perform the activities of the profession with ethics and responsibility, supported and optimized by the information and communication technologies, interacting,

¹ The American Institute of Certified Public Accountants is a professional association whose mission is to establish ethical standards for the accounting professionals and auditing standards for private companies, federal, state and local governments and nonprofit organizations.

communicating and using the knowledge on other sciences related to the Accounting Science to generate complete and timely information to the users of the financial information.

2.2 The construction of the knowledge and the instrumental rationality of the competencies

Knowledge is understood as a set of events and facts, empirical and / or abstracts, which are historical and socio-cultural systematization of the organizing principles of life in its different dimensions of beliefs and values.

Knowledge is, therefore, the product of social relations and responds to the command of different spheres of its constitution, from the common sense to the most sophisticated elaborations and forms of representation. In this context, it is possible to infer that the accounting knowledge brings together a set of cultural constructs that dimension the assets and their disclosure forms as a product of systematizing and deepening of knowledge in its historical routes.

We understand that the construction of human knowledge and, here particularly, the accounting knowledge in its critical perspective, involves and requires all bio-psycho-social dimensions. The systematization of knowledge is a complex activity that requires the exercise of higher psychological functions² in understanding the different alternatives of transformations and resolution of problematic or divergent situations arising from different historical contributions in the production and demand of knowledge. In critical perspective, the vocational training of the accounting area wishing to contribute to the technical, scientific, social and economic issues of national and international contexts, requires, besides the ethical dimension of the profession, the emancipatory interventions of the knowledge as a social practice.

Assuming that the training of the accountant entails interacting with a set of procedures and cultural activities and, among those, the ones that question the social reality, we try to confront the prescriptive requirements of the curriculum with the demands of their professional practice and training. In this dimension, it is interesting to situate the curriculum as a field of knowledge with its specificities, norms and beliefs. In the words of Goodson (1997), the curriculum is not a field of ready and finished knowledge.

Far from being a technically rational product that impartially summarizes the knowledge as it exists at a given historical moment, the school curriculum can be seen as a vehicle of social priorities. (Goodson, 1997, p. 79)

We understand, however, that curriculum knowledge must produce meaning in people's lives through processes that include situations of estrangement and ownership in the production of the emancipation of the formative processes. This perspective allows us to state that the ownership of knowledge does not lead to immediate results, but building individuals of substantial actions for themselves and others.

² According to Vygotsky (2001), higher psychological functions have socio-cultural origins and emerge from elementary psychological processes, which are of biological origin (organic structures). This author argues that the complex human structure of the development process is rooted in social relations and historically constituted in individual and social level. The development of the subject occurs from the interactions with the social environment he/she lives in, once the more complex psychological forms emerge from the social life. Thus, the development of the human psyche is always mediated by other, giving meanings to reality.

Since the 1990s, the educational discourse and policies, especially in industrialized countries, have tried to insert the concept of *competencies* to replace the concept and requirements of *total quality* to respond to new organization of production modes.

In this sense, the *competencies* refer to a set of attitudes and skills to build a training path to configure an adequate and docile to the productive system professional. However, the construction of these *competencies* devoided of other aspects of the training that include cognitive and cultural elements relating to the individual and his/her context, are refractory to the demand of capital, undermining the training and the professional performance.

Different from the meaning attributed to the competencies as it has been implemented since the 90s, and having as reference the genesis of knowledge, we make a distinction here of the conceptual understanding of the term competency, which in our opinion has been used in an indistinctive way, and this generalization is leading to misunderstandings.

The competencies required from workers in general, resulting from the pedagogy of competencies, are those who program the performance and adaptation of work in the productive context. The emergence of the pedagogy of competencies stems from the capitalist model maintaining as basis the technical rationality in the training of the workers. Polyvalence, inserted in the set of skills and competencies required, is an attempt to polish the demand for workers of the eminent qualification for agile, flexible workers, capable of deciding in situations adverse to routines, working in teams, with emotional control and being employable. These demands for a domesticated worker are the capital needs and the origin of the idea that it is the role of the school to train for these demands.

This perspective requires some qualification on behalf of competency for employability, since the current changes in the production processes and organizational management are distant from the fragmented production model, requiring a polyvalent worker to the needs of the business, confusing the doing with the fundamentals of science and with behaviors as axes of the condition and training. In this context, employability transfers to the worker the responsibility of being employable and professionally adapting to the job. The discourse of employability provides that its realization occurs through a set of short duration training courses, which has increased the look for certification and the production of certification.

Thus, requiring from the accountant competencies and abilities built on the graduate training process, has become, in error, the logic of an accountant as the product of a marketing education that, by situating those competencies as the central axis, gives to the accountant the responsibility for owning them and, thus, supposedly becoming able to access the world of work, which is in precarious condition due to lack of work for everyone.

The decoding of the content and practices of the profession should be built in the training process so that the professional options stems from the emancipation and not from the cooptation of workers by the absence of critical ways of understanding and being in the world.

The divergence point out to the model of curricular organization by competencies, in the perspective of the critical and emancipatory knowledge, is due to this model being part of the premises of concrete situations and seeks in the disciplines only the necessary to explain these situations. According to Ramos,

[...] the convergent point of the curricular discussion that takes the development of the competencies as a reference is critical to the disciplinary compartmentalization of the knowledge and the defense of a curriculum that emphasizes the concrete experience of the individuals as meaningful learning situations. (RAMOS, 2001, p. 260)

We understand competency as qualification for the possibility of entering into the world of work, but, above all, as a condition of emancipation in all aspects of social, political, economic and cultural life. We understand, thus, that the construction of this competency is mediated by the ability of gathering different knowledge to be applied in adverse situations and incorporated throughout school and labour life. This competency can be neither partial nor poor, and is constituted by the complexity of situations in which individuals interact throughout life.

Nascimento et al (2012), conducting a quantitative study to investigate whether those entering the undergraduate course in Accounting Sciences had full competency of functional literacy, conclude that

Due to the current level of sophistication of the IFRS and, especially, the high degree of subjectivity (judgment of substance over form) arising from this new accounting model, it can be concluded that this weakness in the basic competency of literacy is incompatible with the existing market demand for accounting professionals. (Nascimento et al, 2012 p. 95)

The study considers that the absence of linguistic signs required acquiring the language and writing "adversely affects the learning ability, causing unsatisfactory performance during the course and, subsequently, acting professionally" (Nascimento et al, 2012, p. 95). Studies of this nature have corroborated the view that the professional training in undergraduate courses in Accounting Sciences requires a solid training on the concepts of science, technology and social contexts in which they are to interact in a participatory, critical and citizen manner.

In this context of training, competence limited only to the training based on the logic of employability is not the responsibility of the school, since this training institution is constituted of the practice involving the dimensions of the intellectual work with reference to the social and professional practice.

According to Kuenzer,

[...] the schools are responsible, therefore, for playing with quality their role in creating learning situations that enable students to develop cognitive, affective and psychomotor skills related to the intellectual work, always articulated, but not reduced, to the world of labor and social relations, with what will surely be giving their best contribution to the development of competencies in social and productive practice. Assigning to the school the function of developing competencies is to ignore its nature and specificity as space of ownership of socially produced knowledge and, therefore, of intellectual work with reference to social practice, with which, again, seeks to empty its purpose, with particular damage to those working for a living (KUENZER, 2002 p.61).

What we understand by training within the educational institutions environment, through the socialization and questioning of socially produced knowledge, exceeds the levels of training for restricted activities and specific technologies aiming at increasing the competitiveness, improving productivity and an alleged condition of employability. The training we refer to is constituted by the apprehension of different forms of knowledge and requires an articulation of its theoretical and practical conception.

In this sense, when requiring from the accountant a broad understanding of the social context in which he/she is, as well as of the world conception assumed to perform his/her work, it is necessary to instrumentalize he/she in the concrete conditions of his/her existence through emancipatory training processes. Therefore, articulating a set of these relations with

the knowledge, and understanding such conditions, the accountant will perform, in the multiple dimensions of his/her work, the endless process of identity constitution as historical individual, and in this constitution of learning and knowledge surpasses the artificial and depletable limits of the instrumental rationality competencies (Laffin, 2005).

In the perspective of theoretical and methodological discussions for the graduation in Accounting Sciences as a comprehensive training process that allows understanding the socioeconomic and cultural issues of society in its internal and external dimensions, formative concepts that aim at the mastery of technical and scientific qualifications, as well as the responsible and civic participation for the accounting professional are outlined.

3. Research Methodology

This study was conducted through literature review and data collection based on two questionnaires, type "A" and "B". The objective of the questionnaires is to identify the levels of importance and knowledge that the students manifest about the professional practice. The levels are categorized by valuation in degrees of importance and knowledge expressed by respondents.

The respondent sample of questionnaires "A" and "B" consists of 25 students, out of a population of 42 graduating students, enrolled in 7th and 8th stages of the undergraduate course in Accounting Sciences of UFSC in 2011. Each participant student answered first to Questionnaire type "A" and then answered to Questionnaire type "B".

Questionnaire type "A" comprises a question with 13 items structured by Likert scale with 05 possible answers - No importance, Little importance, Neutral, Much importance, Extreme importance - designed to find out the students' opinions about the degree of importance of the accountant possessing certain knowledge to the exercise of the professional practice.

Questionnaire type "B" comprises the same question with 13 items structured by Likert scale with 05 possible answers - no, little, neutral, reasonable and great - to assess the degree of the students' mastery (ability / skill / knowledge) according to their perceptions and the process of training for the professional practice.

We emphasize that the development of the questionnaires was based on the professional aspects of the study conducted by Cardoso (2006), which presents contributions to the professional training of the accountant.

An adequacy of the terms used by Cardoso (2006) was done for this study, contained in the Questionnaires "A" and "B", based on theoretical concepts we assume as important, in the critical and progressive theoretical dimensions, in the training of the accountant.

We inform that the choice of the sample of 25 students considered the permanence time of the graduating students in the course and that they have already coursed most of the disciplines offered. This criterion of sample selection allows considering the perceptions of these students as subsidies of possibility to evaluate the course based on the training and experiences of graduates in relation to those who have started more recently.

4. Data analysis: students' opinions about the accountant's activities

The tables below were developed from Questionnaires "A" and "B" and show the perspectives that the Accounting Sciences students point as relevant to the professional practice and, simultaneously, what these same students indicate about the knowledge they have for the professional practice.

Knowledge on communication was evaluated considering two variables (V): V1 "demonstrate good articulation to communicate ideas written and verbally", and V2 "ability to read,

interpret, write and communicate in a foreign language." Whereas V1 is in the Dictionary of Accountant's Competencies, developed by Cardoso (2006), V2 was added to the list of the assessed knowledge believing that the mastery of, at least, one foreign language is essential. That is due to the diverse path taken by the Brazilian Accounting Science in order to begin the process of standardizing its financial statements according to the international accounting standards.

Table 1 – Communication

Degree of importance for the accountant A			Degree of students' mastery B		
	V1	V2		V1	V2
No importance	0	0	No	0	4
Little importance	0	0	Little	2	13
Neutral importance	0	9	Neutral	8	3
Much importance	12	9	Reasonable	11	5
Extreme importance	13	7	Great	4	0
Total	25	25	Total	25	25

Source: Survey data, 2015.

Based on the data presented, it is possible to notice a significant gap between the knowledge perceived as important for an accountant and knowledge declared as actually owned by students, especially in relation to Variable 2 - ability to read, interpret, write and communicate in foreign language. Despite considering this capability important to the accountant, only 05 respondents of Questionnaire "B" have a reasonable mastery of a foreign language, no respondents have high mastery and the vast majority (17 students) has no or little knowledge on a foreign language.

Although not being the objective and part of the Accounting Sciences courses teaching a foreign language, it is important that students who do not have that particular mastery look for schools specialized in teaching foreign languages. Organizations are increasingly searching for qualified professionals proficient in foreign languages, especially English, mainly those which hold shares on the Stock Exchange. The little or scant demand in the undergraduate course in Accounting Sciences for reading texts related to curriculum content in a foreign language also indicates the absence of a comprehensive training that articulates national and international contexts.

The perspective of External Relations is directly related to the communication skills. In many professional activities it is required to have interpersonal skills, ability to communicate through words, looks and gestures, not only with people inside the company, but also with people outside the organization. In the case of the accountant, it is common to have relationships with financial institutions, government agencies, shareholders, clients and suppliers. On this matter, 21 students consider this skill important for the accountant, and only 01 student disagreed, pointing out this option as being of "no importance".

Still, not all students develop this skill. The data show that only 01 respondent reported having great mastery, 08 declared reasonable mastery, 07 declared "neutral", 06 reported having little mastery, and 03 declared to have no ability to relate externally.

The accounting information is of interest to a broad group of individuals: shareholders, suppliers, bankers, among other agents, being the accountant, as manager and generator of the accounting information, responsible for transmitting this information and to relate to these users. It is, therefore, essential for the disclosure of the accounting information that the

accounting professional be polite in personal and interpersonal relationships, dimensioning the understanding of his/her work relationships.

Knowledge regarding management and business conducts of the company, the vision of the professional about the business in which it operates, as well as his/her ability to analyze and solve problems of management, integrity and self-control. The presented variables were: (i) Analytic Vision, through the phrase "knowing how to analyze the parts of a problem or situation establishing their relationships to formulate several solutions and the value of each of them"; (ii) Strategic Vision, evaluated considering the observable behavior as "understanding what is happening in the market and in his/her business, and being able to anticipate the needs of consumers in the long term"; (iii) knowledge on Entrepreneurship with the statement "developing creative solutions to the problems of the company and of the customers and take calculated risks"; (iv) Integrity and Reliability, assessed by the statement "having integrity and reconciling their personal values and beliefs with the ethical standards of his/her company" and (v) Self-control, assessed by means of the variable "maintaining the performance under stressful and hostile conditions, responding positively to the problems without impulsivity and keeping calm".

Table 2 - Administrative and Management Skills

Questionnaire A

Variable	Distribution					TOTAL
	NI	LI	N	MI	EI	
Knowing how to analyze the parts of a problem or situation establishing their relationships to formulate several solutions and the value of each of them	0	0	1	10	14	25
Understanding what is happening in the market and in his/her business, and being able to anticipate the needs of consumers in the long term.	0	0	0	9	16	25
Developing creative solutions to the problems of the company and of the customers and take calculated risks.	0	0	4	13	8	25
Having integrity and reconciling their personal values and beliefs with the ethical standards of his/her company.	0	0	5	9	11	25
Maintaining the performance under stressful and hostile conditions, responding positively to the problems without impulsivity and keeping calm.	0	0	7	10	8	25

Questionnaire B

Variable	Distribution					TOTAL
	N	L	N	R	G	
Knowing how to analyze the parts of a problem or situation establishing their relationships to formulate several solutions and the value of each of them.	0	1	5	16	3	25
Understanding what is happening in the market and in his/her business, and being able to anticipate the needs of consumers in the long term.	0	6	11	6	2	25
Developing creative solutions to the problems of the company and of the customers and take calculated risks.	0	3	12	10	0	25
Having integrity and reconciling their personal values and beliefs with the ethical standards of his/her company.	0	0	2	12	11	25
Maintaining the performance under stressful and hostile conditions, responding positively to the problems without impulsivity and keeping calm.	0	3	10	9	3	25

Source: Research data, 2015.

Based on the results obtained from Questionnaire "A", it was observed that 18 students considered knowledge addressed in Table 2 of extreme or much importance for the accountant. It is noteworthy that no respondents considered them as being of "no" or "little importance".

Data obtained from Questionnaire "B", which deals with the mastery of the activities in question, showed that only 02 respondents reported having a great competency in Strategic Vision, 06 reported having reasonable competency, 11 remained neutral and 06 reported having little competency. We highlight the 11 respondents that indicated number 3 on Likert scale, corresponding to "neutrality".

Regarding the item Strategic Vision, required from the accounting professional, because it his/her responsibility to know and understand the business of the organization he/she works for and the environment in which he/she operates, in order to be able to identify opportunities and alternative focused on developing the business. It is believed that such knowledge is the result of the accountant's experience and working time at the company; thus, it was not a surprise the fact that only 08 students declared having some mastery in Strategic Vision.

With respect to the competency Entrepreneurship, it is highlighted that no students considered having mastery in it, observing the preponderance of the responses to the two alternatives - reasonable and neutral. Regarding Integrity and Trust, there was an alignment of the answers to Questionnaire "B" with the answers to Questionnaire "A" - 20 respondents believe that ethics is a relevant factor and of vital importance for the accountants, and 23 believe to be competent in it.

It is not the objective of this study to address the complex issue of ethics. However, all the 25 respondents believe this knowledge is important for the accountant and act according to the principles established by it. It is worth highlighting then that the Ethics is a construction element of human action and, therefore, a vital element in the production of social reality. All individuals, in their respective contexts, have an ethical sense, a kind of "moral conscience", which make them evaluate and judge premeditatedly their actions to know whether they are good or bad, right or wrong, fair or unfair. According to Chauí,

[...] although all ethics is universal from the point of view of the society that establishes it (universal because its values are mandatory for all members), it is related to time and history, transforming itself to meet the new requirements of society and culture, because we are historical and cultural beings and our action unfolds over the time. (CHAUI, 2000, p. 338).

Therefore, ethics is also valued and required from the accounting professionals; the profession has its own code of conduct - the Code of Ethics for the Accounting Professional, approved by the Federal Accounting Council - CFC - (Resolution No. 803/96). Thus, acting with ethics is a principle to be followed by accounting professionals and companies in which they operate.

Regarding the Self-Control competency, 12 students admit having reasonable or great degree of self-control, whereas only 03 admit having little mastery and 10 remained neutral.

The fifth item on Likert scale dealt with knowledge on Controlling Tools with the following variable: "knowing and using controlling and management tool such as budget, costs and cash flow". The result of Questionnaire "A" shows that 15 respondents consider of extreme importance the knowledge on controlling tools, and 10 consider of much importance. The results obtained from Questionnaire "B" are shown in Table 3:

Table 3 - Controlling Tools**Knowing and using controlling and management tool such as budget, costs and cash flow.**

Alternative	Frequency
No	1
Little	3
Neutral	6
Reasonable	13
Great	2
TOTAL	25

Source: Research data, 2015.

It is observed that 15 respondents consider having mastery in controlling tools. According to the Teaching Plan of the disciplines in the Accounting Sciences course of UFSC presented in the Political-Pedagogical Project, there are at least 05 disciplines that address and work with the concepts and techniques of controlling tools: Costs Accounting, Costs Analysis, Management Accounting, Audit I and Audit II. The knowledge on controlling tools is a specific demand of the accounting area, and is particularly related to technical aspects, such as budgeting, planning, costs and internal controls.

Question number six (6) had as variable the statement "knowing the mandatory tasks such as tax planning and compliance with tax requirements", with the objective of evaluating another item of specific knowledge: Legal and Tax issues. The respondents believed that the knowledge on the legal issues is essential for the accountants, once 13 respondents reported as being of extreme importance; and 12 of much importance.

When asked about their own level of ability, skill and knowledge on the mandatory tasks, such as tax planning and compliance with tax requirements, only 02 respondents believe they have great skills in this matter, 07 claim to have reasonable skills, 06 remained neutral and 10 believe they have little mastery in the legal and tax subjects.

The Brazilian tax legislation is an important factor with direct impact on the financial activities. The role of the accountants goes beyond bookkeeping accounting events, requiring the ability to analyze and produce useful, accurate and timely information. The tax legislation makes this task difficult and, for this reason, it is often transferred to the professionals of the Law area.

The seventh item in the Dictionary of Accountant's Competencies regards responsibility Accounting and Finance competencies, through the variable "mastering and knowing how to interpret the concepts related to the accounting and corporate finance area, serving the interests of internal and external users."

Table 4 – Accounting and Finance

Variable	Questionnaire A		Questionnaire B	
	Alternative		Alternative	
Mastering and knowing how to interpret concepts related to the accounting and corporate finance, serving the interests of internal and external users.	No importance	0	No	0
	Little importance	0	little	4

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Neutral	1	Neutral	4
Much importance	12	Reasonable	16
Extreme importance	12	Great	1
TOTAL	25	TOTAL	25

Source: Research data, 2015.

Knowledge on Accounting and Finance is directly related to the specific knowledge on the accounting field, and can be related to almost everything that the Accounting course comprises. Therefore, an accountant is expected to have a high degree of knowledge on these issues.

The survey showed that 17 respondents reported having great or reasonable knowledge on the subject, while 24 stated that this is an essential matter in the career of the accountant.

The eighth variable represented by the statement "studying and applying concepts of planning and strategic, operational and financial follow ups, assisting the high management in achieving its goals", aimed at identifying the planning competency.

The results of the Questionnaire "A" showed that 16 respondents believe that planning is of extreme importance for the accountant, 06 responded that this is of much importance and 03 remained neutral.

Results of Questionnaire "B" show that 01 respondent reported having great mastery of planning competency, 12 stated having reasonable mastery, 09 remained neutral, and only 04 declared having little knowledge on this competency.

The questioning on planning is broad and fundamental to the survival of all types of organizations. Planning is making decisions aiming at reaching a present goal and of continuity of the organization. A company that conducts a strategic planning for its business remains competitive, avoiding possible problems related to the implementation of projects.

The item Management of Information was evaluated considering the observable behavior "ability to manage the information necessary to conducting well the business, effecting improvements and supervision in the data processing system, interacting with related areas such as Information Technology".

The data analysis shows that, out of the 25 respondents of Questionnaire "A", 09 considered this knowledge as of extreme importance for the accountant; 10 deemed it as of much importance, and 06 remained neutral. No respondents considered this competency as of little importance or no importance. Thus, it is possible to notice that 19 respondents attributed importance to Information Management as relevant for the accountant, which makes it an essential knowledge.

As for their own degree of ability, skills and knowledge, the data obtained from the 25 graduates who responded to Questionnaire "B" show that: only one student claims to have much skills in Information Management; 10 claim to have reasonable mastery; 05 declared themselves neutral; 08 claim to have little mastery; and 01 states having no mastery in this competency. It was observed, thus, a gap of competency in the average of the respondents between what is considered important for the accountant and respondents who claim to have that competency.

We live in the so-called "Information Age", in which the information is generated, transmitted and perceived by the interlocutor in near real time, regardless of distance. Knowing how to manage information is required from the professionals of virtually all areas of knowledge. Allied to this knowledge are techniques of organization management and, therefore, information management.

Table 5 shows the result of the questioning on Management Techniques.

Table 5 - Management Techniques

Variable	Questionnaire A		Questionnaire B	
	Alternative		Alternative	
Demonstrating to be updated with the techniques, data and new knowledge through reading, courses, trips, conferences, etc.				
	No importance	0	No	0
	Little importance	0	Little	6
	Neutral	3	Neutral	6
	Much importance	9	Reasonable	10
	Extreme importance	13	Great	3
	TOTAL	25	TOTAL	25

Source: Research data, 2015.

Having and mastering the knowledge on information management and management techniques are requirements for the accountant, considered as a bureaucracy professional, "bookkeeper" and of limited contact with people. Such a view of the profession seems to be mistaken and outdated. Today the accountant is required to act as manager of precious information provided to the senior management to enable it to take proper decisions, and the accountant may even be responsible for the final decisions.

Table 6 shows the result of the variable "knowing and using informatics as a tool of identification, selection and formatting of managerial information for the decision making process", relating to Informatics ability.

Table 6 - Knowledge on Informatics

Variable	Questionnaire A		Questionnaire B	
	Alternative		Alternative	
Knowing and using informatics as a tool of identification, selection and formatting of managerial information for the decision making process.				
	No importance	0	No	1
	Little importance	0	Little	4
	Neutral	4	Neutral	4
	Much importance	13	Reasonable	10
	Extreme importance	8	Great	6
	TOTAL	25	TOTAL	25

Source: Research data, 2015.

The development of the technologies, including the technologies of information and informatics, has brought immeasurable benefits to all professional areas. For the accountants, informatics has become an important tool, assisting in the management of the companies and the production of information. It is essential for the accountant to have skills and mastery in informatics for their professional practice. Nevertheless, it is possible to notice in the data obtained that 05 graduate students still have insufficient knowledge on this area.

The last analyzed variables correspond to (i) "carrying interactive dialogues with people, asking for more details about the subjects, evaluating the messages and providing feedback"; (ii) "knowing how to serve and dialogue, properly demonstrating the concepts and criteria used in the information system, both for the company's internal users and external auditors, suppliers, capital market and financial institutions", and (iii) "cooperating with other team members, not acting in his/her own interest, and being committed to the goals and objectives of the team", corresponding, respectively, to skills of Listening Effectively, Customer Service and Teamwork.

Among the respondents of Questionnaire "B", 14 have reasonable or great knowledge, skills and competencies on the proposition Listening Effectively; in the question related to Attendance, 12 students fall in this range; and 23 believe to possess skills in Teamwork. Regarding the last item, no negative responses were recorded. Thus, students not only believe that teamwork is essential for the accountant staff, but also believe to know how to behave in teamwork.

In the results presented in Table 7, it is observed that the students who responded to Questionnaire "A" believe that the items related to teamwork are important for an accountant. Regarding the last item, no negative responses were recorded. Thus, students believe that teamwork is essential for the accountant.

Table 7 – Listening effectively, customer service and teamwork.

Questionnaire A

Variable	Distribution					
	NI	LI	N	MI	EI	TOTAL
Developing interactive dialogues with people, asking for more details about the subjects, evaluating the messages and providing feedback.	0	1	3	12	9	25
Knowing how to serve and dialogue, properly demonstrating the concepts and criteria used in the information system, both for the company's internal users and for external auditors, suppliers, capital market and financial institutions.	0	1	4	13	7	25
Cooperating with other team members, not acting in his/her own interest and be committed to the goals and objectives of the team.	0	0	3	6	16	25

Questionnaire B

Variable	Distribution					
	N	L	N	R	G	TOTAL
Developing interactive dialogues with people, asking for more details about the subjects, evaluating the messages and providing feedback.	0	2	9	8	6	25
Knowing how to ser and dialogue, properly demonstrating the concepts and criteria used in the information system, both for the company's internal users and for external auditors, suppliers, capital market and financial institutions.	1	2	10	9	3	25
Cooperating with other team members, not acting in his/her own interest and be committed to the goals and objectives of the team.	0	0	2	5	18	25

Legend: NI – No importance; LI - Little importance; N – Neutral; MI – Much importance; EI - Extreme importance; N - No; L – Little; N – Neutral; R - Reasonable; G - great.

Source: Research data, 2015.

These three items together are basic principles to the success of any enterprise. Knowing how to relate to coworkers, knowing to listen, giving opinions, discussing ideas and understanding the needs of the internal and external users are vital characteristics for the accountant. They are linked to the ability to work in teams, both related to the accounting and other multidisciplinary groups, essential in solving many business problems.

5. Final Considerations

With the objective to provide the levels of importance and knowledge that students of the Undergraduate Program in Accounting at UFSC identify for the exercise of the professional practice, we concluded, by the data of this study, that the students identified as of extreme importance the knowledge that articulate the processes of communication, administrative and management skills, controlling tools, instruments of accounting and finance, management techniques, the knowledge on informatics Information Technology, attendance to the client and teamwork.

However, when questioned about the mastery in such knowledge for the exercise of the professional practice, these students demonstrate weaknesses in the practical relation with this knowledge. This weakness does not depose the curricular content or the knowledge of the students, but highlight the lack of articulation between theory and practice in professional and academic field of training.

In general, students surveyed agree with the importance of the set of knowledge, mastery and skills listed in the Dictionary of Accountant's Competencies adapted from Cardoso (2006), but they don't indicate to have the mastery of this knowledge to begin their professional practice yet.

When qualitatively analyzed, the research data indicate a gap between the knowledge perceived as important for the professional accountant and his/her autonomy ownership for the professional practice.

The data of this research allow us to state that students indicate as important the professional aspects related to the mastery of language and orality, especially to understand and apply the knowledge inherent to the professional practice, both in the requirements of the activity itself and the personal and interpersonal relationships.

Students attribute the same degree of importance to the need of mastering the accounting practice by means of the controlling and management tools. They attribute importance to learning new processes and demands, indicating the urgent need for continuing education to improve the use of controlling tools and knowledge necessary to produce information for decision making, as well as evidencing ownership of the accounting work product.

Also, in the opinions identified in this research show that, in most questions, students indicate to have a reasonable degree of knowledge for the exercise of the accounting practice they deem relevant; moreover, the set of answers identify as reasonable the mastery of equity control tools. Regarding the indicatives of analysis and interpretations of consolidated information on the equity, they believe to have reasonable knowledge to work in the professional practice and carrying a dialogue between internal and external users of the information.

However, these opinions are not exclusivity of these students, once the undergraduate courses in Accounting Sciences, organized by the curriculum proposed by graduation guidelines and by the Resolution CNE / CES No 10/2004, are, in their majority, constituted in the theoretical dimension of the accounting knowledge, especially in concepts, standards, procedures and legislation for the accounting practice. These data demonstrate, for the universe of existing courses, the need to rethink the training organization model aiming at broaden more critical and formative processes that will prioritize actions and knowledge in the articulation between accounting theory and practice.

The requirements of qualification for the job, imposed by the organizations, require a professional with a systemic view of reality. A broad, interdisciplinary training is necessary to

form an accountant able to express critical thinking and, above all, able to relate the accounting practice with other areas of knowledge. This professional must have a comprehensive understanding of society, economics and work environment in which he/she operates, whether in an office, with highly technical routines, or in companies that require a macroeconomic understanding of reality. Currently and for the next few decades, the accounting professional must possess broad mastery of the accounting knowledge and of different ways of relating to other areas of knowledge. In his/her process of continuing education, not as co-optation to the productive system, but as constituting professional and citizen autonomy, he/she may contribute to the development of the science and social life.

We understand that a possibility of overcoming the technical rationality, stressed by the competencies approach, is the dimension of curriculum by the interdisciplinary conception of formative content. The objective of this approach is that the formation of the Accounting Science student promotes conditions for relating theoretical knowledge with the professional practice, with the different contexts, and overcoming the model based on decontextualized competencies.

Finally, the perspective of forming an accountant possessing the plural knowledge presented in this work is not a simple task, and the knowledge discussed and built in the courses are always inconclusive when analyzed in the context of continuing education.

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