

# Where to Act in Accounting? The Academic Indication: I Will be Accountant, Expert or Auditor in this Universe Called Work versus Profession

Aonde Atuar na Contabilidade? A Indecisão dos Acadêmicos: Serei Contador, Perito ou Auditor nesse Universo Chamado Trabalho versus Profissão

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## Ruan Carlos dos Santos

Florianópolis - SC  
Mestrado em Administração pela UNIVALI<sup>1</sup>  
Professor de Graduação Administração pela UNIASSELVI<sup>2</sup>  
Tutor e Professor no Curso de Ciências Humanas da FAEL  
Professor do Ensino Médio do SED-SC<sup>3</sup>  
ruan.santos@edu.univali.br

## Claudete Correa dos Santos

Florianópolis - SC  
Mestrado em Administração pela UNIVALI<sup>1</sup>  
Professor de Graduação Administração da IFSC<sup>4</sup>  
claudete.santos@ifc.edu.br

## Daniel Sonaglio

Florianópolis - SC  
Mestrando em Administração pela UNIVALI<sup>1</sup>  
Professor de Graduação e Especialização em Contabilidade da UNIVALI  
sonaglio@univali.br

## Geovana Basso

Florianópolis - SC  
Bacharel em Administração pela UNIVALI<sup>1</sup>  
geovana.basso@hotmail.com

## Thainara Elize da Silva Deichmann

Florianópolis - SC  
Bacharel em Administração pela UNIVALI<sup>1</sup>  
thanara.tj@hotmail.com

## Luis Felipe Pereira

Florianópolis - SC  
Bacharel em Administração pela UNIVALI<sup>1</sup>  
Luis.pereira@hotmail.com

## Resumo

O mercado de trabalho para o bacharel em Ciências Contábeis é amplo e decorrente dos anos de graduação, ocorre um aumento no conhecimento dos estudantes possibilitando aos mesmos, um entendimento de seu possível mercado de atuação. O presente artigo buscou analisar a visão dos

acadêmicos em relação ao mercado de atuação desejado. A fim de elucidar o objetivo geral, utilizou-se de uma pesquisa de abordagem quantitativa, por meio de um estudo descritivo, com a aplicação de survey. A população da pesquisa foi composta por 216 matriculados do 1º ao 8º período do curso de Ciências Contábeis da Universidade do Vale do Itajaí – UNIVALI, Campus de Biguaçu – SC, obtendo-se uma amostra de 171 respondentes. Os resultados identificaram que a maioria dos acadêmicos trabalha na área contábil considerando excelentes as perspectivas para a profissão, avaliando-a como promissora, desafiadora e em fase de expansão e reconhecimento. A maioria dos acadêmicos almeja passar em concursos públicos ou trabalhar em uma contabilidade do ramo privado. Também ressalta-se a perspectiva de realização pós-graduação na área Tributária ou Auditoria.

**Palavras-chave:** Perspectiva Profissional, Mercado de Trabalho, Ciências Contábeis.

## Abstract

*The labor market for the baccalaureate in Accounting Sciences is ample and due to the years of graduation, there is an increase in the students' knowledge, allowing them an understanding of their possible market of action. The present article sought to analyze the view of academics in relation to the market of desired performance. In order to elucidate the general objective, a quantitative approach was used, through a descriptive study, with the application of a survey. The research population was composed of 216 enrolled students from the 1st to 8th year of the Accounting Sciences course of the University of Vale do Itajaí - UNIVALI Campus de Biguaçu - SC, obtaining a sample of 171 respondents. The results identified that most academics work in the accounting area considering the outlook for the profession excellent, evaluating it as promising, challenging and in the process of expansion and recognition. Most academics seek to pass public examinations or work in private accounting. Also noteworthy is the prospect of post-graduation in the Tax or Audit area.*

**Keywords:** Vision. Perspectives, Market, Accounting Sciences.

<sup>1</sup> UNIVALI – Universidade do Vale do Itajaí, Campus Itajaí - Itajaí – SC - CEP 88302-901

<sup>2</sup> UNIASSELVI – Associação Educacional Leonardo da Vinci- Rodovia BR-470, km 71, 1.040, Indaial – SC

<sup>3</sup> SED/SC SECRETARIA DE ESTADO E EDUCAÇÃO DE SANTA CATARINA - Florianópolis - SC - CEP 88010-410

<sup>4</sup> IFSC - Instituto Federal de Educação, Ciência e Tecnologia de Santa Catarina - Florianópolis - SC - CEP 88020-300

## 1 Introduction

This article has as general objective to analyze the view of Accounting Sciences scholars in relation to the desired field of action. Regarding the specific objective, the students' expectations regarding their professional development were evaluated. The importance of the research is based on the branch of action of academics and bachelors of Accounting Sciences. The profession is broad and the professional can work in accounting offices, in private or public companies, in specific departments such as accounting, tax, personnel, costs, controller, among others. Another alternative is to work as an independent professional: auditor, expert, consultant. It can also remain in the academic world, acting in teaching, research, and extension. There are many options. However, academics and bachelors of Accounting Sciences have difficulty working in the desired area, either for lack of opportunity, or professional or financial recognition. Most positions require professional experience, which makes it difficult for newly graduated students to enter the labor market.

At the university the course conveys to the academic a view that the accountant is responsible for generating information in decision making, a noble function. But in the accounting routine, what is revealed to the accountant class is the nickname of "government officials" and that their work interests a small group of entrepreneurs who recognize the importance of information for decision making. During the course the student is prepared to deal with large companies and joint stock companies, which have competent managers interested in the information generated by the accounting professional. The reality is different: in Brazil, approximately 94% (ASSECONTÁBIL, 2015) of the companies are micro, small and medium-sized, and most often have unprepared managers who do not understand the importance of accounting.

During the course the academics are presented with the broad scenario of possibilities of professional accounting. There are many opportunities in the various areas of the accounting field, however the reality shows that it is difficult for a newly graduated academic to enter the market. Most of the opportunities are aimed at professionals who have experience in the field, limiting the opportunity to join the newly formed. According to the context presented, we try to answer the following question: What is the perspective of the academic of the Course of Accounting Sciences in relation to its future labor market?

The level of knowledge acquired, the confidence to act in the area and the recognition of the labor market, are issues to be raised with the Accounting Sciences students, to identify if they are satisfied with the work context that they will work.

For the accomplishment of the article and obtaining answers, questionnaires were applied, in which the target audience were students from the 1st period to the 8th period

of the Accounting Sciences course at the University of Vale do Itajaí (UNIVALI) - Campus Centro - Biguaçu.

## 1. LITERATURE PREVIOUS

### 1.1 Profile and demand of professional accounting in the labor market

The current accountant profile seeks the appreciation of your class and the information generated by your work. For this, the old vision of writing the accounting entries and saving books should be replaced by another, more aligned with market expectations.

In this context, Kounrouzan (2005) states that the accounting professional lives great changes and innovations that require accountability and maximization of accounting information. The changes in internal and external structure undergo major advances that tend to reach accounting professionals outside the new context, seeking to meet the needs of the market. The professional must assume the role of supplier of the information useful for the decision making of the entrepreneur, contributing to the development and growth of the company. This step will only be achieved through your specialization as a professional in accounting science.

With a greater demand in accounting, candidates must fill gaps in the profile desired by organizations. Therefore, academics need to make every effort to adapt to the needs of society and organizations, in line with the growth of the accounting field. Accountants are required to expand their skills in ways that effectively meet the demands of the new market (CARDOSO; SOUZA; ALMEIDA, 2006).

Experience stands out as one of the main and most important difference in supply and demand. The competition for those who do not act in the area matches their inexperience, in this sense the limiting factors are the specific knowledge, which end up hindering the process of insertion of the professional in the labor market (FERREIRA, ANGONESE, 2015).

Santos et al. (2014) argue that education and the market must develop together, in which the student needs to be prepared for future content rather than from the earliest times. The connection between the contents learned in the university and the skills must guarantee the inclusion of the professional in the work market, emphasizing that the development of the student is linked to his conduct within the academic trajectory.

There is more and more competition in the accounting field and candidates have to fill the profile desired by the organizations, so academics need to do their utmost to meet the demands of society and organizations. However, the lack of experience in the area ends up hampering the process of entry of the newly formed into the labor market.

These enter into accounting organizations and business entities in a way that they can follow the development and growth of the market and its various fields, in which it is the responsibility of the student of the course of Accounting

Sciences to choose their desired area of action. According to Marion (2006), Neutzling and Vier (2014), they emphasized that accounting is one of the areas that most offer opportunities for professionals in the labor market. The student opts for the higher course of Accounting Sciences, since it has a wide network of work alternatives as described in Table 1.

**Table 1:** Areas of practice of accounting professional

Profession	Career Areas of expertise
Counter	When Bachelor in Accounting Sciences can act in: Financial Accounting, important for all companies; Managerial Accounting: helping in the process of decision making in the company; Cost Accounting: Generates cost information for the company
Auditor	Independent Auditor: The professional must be registered in the Regional Accounting Council of his region and practice the profession after five years of accounting experience. - Internal Auditor: Professional of a specific company has effectiveness in internal controls and accounting, financial and operational informations
Financial analyst	Plans the company's economic-financial routine to improve its performance, using the accounting information
Accounting Expert	Verifies the assets of the entities with accuracy in the accounting records, giving an opinion through the expert report
Accountant	Advises the entity how to manage the financial resources
Accounting Teacher	Transfer knowledge and add value to the course and to academics
Accounting Researcher	A full-time writer, is dedicated to research and knowledge for future generations, it is not a very explored field in Brazil
Public Charges	Responsible for third sector accounting
Administrative Charges	Manage advisory positions

Source: Adapted from Neutzling and Vier (2014).

New accountants must be well-versed in the management of companies so that they can propose analyzes and present ideas, helping organizations to make decisions. In this way, the purpose of the present work is to know and understand what the students expect from the area of accounting and the future promising market.

In the same field of study, Fischborn and Jung (2012) had the objective of analyzing the profile of students of the Accounting Sciences Course of Faculdades Integradas de Taquara, and the didactic pedagogical process applied to the professional qualification and development of the necessary skills to meet the demands of the labor market in the accounting area. The authors concluded in their work that the main reasons that influenced students to choose the course in Accounting are to acquire knowledge and market opportunities. Regarding the expectations of the course in relation to the professional career, the students pointed out the importance of being a successful professional with satisfactory remuneration, for this the majority of the students wanted to continue their education process at the postgraduate level.

Neutrard and Vier (2014) updated the research and the previous analysis by Fischborn and Jung (2012) show that the general objective of the study was to identify and analyze the perspectives of the students of the Course of Accounting Sciences of Faculdades Integradas de Taquara in relation to future labor market. The authors pointed out that most of the interviewed students considered the perspectives in relation to the accounting profession to be good and excellent, being one of the reasons for choosing the course, the labor market, demonstrating in a positive way how the professional future is seen before the new horizons of the accounting area. As for the field of activity, students basically seek to practice the accounting profession in private companies and in public agencies and not in the academic world as a teacher or researcher.

### 3. METHODOLOGICAL PROCEDURES

In order to reach the results, the type of quantitative and descriptive research, with application of a questionnaire elaborated by the authors, was chosen. "The descriptive research has as main objective the description of the characteristics of a certain population or phenomenon or, variables "(GIL, 2002, p.42). Several studies can be classified as descriptive studies. Among its main characteristics stand out standardized techniques of data collection, such as the questionnaire.

In the analysis of the data was used the quantitative methodology, which is characterized by "the use of quantification in both information collection and analysis. The treatment by means of statistical techniques, from the simplest ones such as percentage, average, standard deviation, to the most complex, such as correlation coefficient, regression analysis etc" (RICHARDSON, 1999, p.70).

The questionnaire was elaborated according to the need of the research, aligned with the objective of the study, and validated by three specialist teachers in the area. In the elaboration of the questionnaire, ten dichotomous questions were used to measure the view of the academic in relation to the course, twenty-two questions with Likert-type scale to measure the academic perspective regarding the profession and the course, two objective questions to identify areas of five objective questions to chart the academic profile and an open question to identify improvements to the course.

The survey was conducted in April 2016, with 216 active academics enrolled in the Accounting Sciences course. Of the total population of 216 academics enrolled regularly in the course, 171 were present in class on the day of application of the survey, representing a sample of 79.17%. The research tool was a questionnaire composed of 39 questions. After data collection, statistic resources were used as percentage, fashion and average to analyze the information collected. The discursive question was organized by similarity of answers and analyzed according to the frequency of the items most suggested by the academics.

## 4. PRESENTATION OF THE RESULTS OF THE RESEARCH

### 4.1. Profile of accounting sciences undergraduates

The data collected allowed to elaborate the profile of the Academics of Accounting Sciences of Campus Centro - Biguaçu. Of the 216 students enrolled regularly in the course, 171 students answered the questionnaire, representing 79.17% of the population. From this sample it was observed that 59.06% of the students of the Accounting Sciences course belonged to the female gender and 40.94% to the male gender.

The distribution by age group evidenced that Academics of Accounting Sciences with up to 20 years of age accounted for 35%, between 21 and 30 years of age, accounting for 51% and academics over 31 years of age, representing 14% according to data collected from the research.

As for the period that the respondent academic was regularly enrolled, not necessarily the phase that was taking place, therefore, the student could be taking disciplines in more than one period. According to the sample, it is observed that there is a certain balance between the periods, except for the sixth period. Still in relation to the profile of the academics, according to the survey, the majority already acted in the accounting area, representing 42%. Of the other areas, taking into account the most relevant results, 13% of the academics were not working at the moment and 14% working between the commercial, industry and service sectors. In addition to the areas with the lowest performance, there are 31% that encompasses the financial, administrative, banking, public and other areas.

The accounting area is subdivided and 42% of the academics who work in the accounting area are distributed as follows: 36% work in the Accounting Department, 27% work in the Tax Department, 9% in the Personnel and Human Resources Department, 7% in the Corporate and Process Department, 1% work in the area of Labor Expertise. Academics who worked in more than one department accounted for 20%.

### 4.2. Situation and Vision regarding the course

In relation to the research on the general view of the course, according to the academic perspective, the collected data provided a dimension of information on the most diverse subjects such as: first graduation, reason for choosing the course, family and third party influence, financial resources and knowledge that the course offers.

**Table 2:** Situation and vision regarding the course

Questions	Yes	No
1 Is this the first higher education course you are doing?	89,41%	10,59%
2 Before this course, did you participate in selective processes for other courses?	42,60%	57,40%
3 Did you have enough information about the course when you made your choice?	51,76%	48,24%
4 Was your decision, at the time of your choice, safe?	62,35%	37,65%
5 If you had resources (financial, time), would you have chosen another course?	51,18%	48,82%
6 When did you join the course, were you employed or had you worked?	74,12%	25,88%
7 If it were today, would you choose the course again?	81,18%	18,82%
8 Are the teachings of the disciplines being beneficial to your day to day?	89,41%	10,59%
9 Upon completion of this course, do you intend to take another undergraduate course?	75,15%	24,85%

Source: Research data (2016).

The data presented in Table 1 are relevant information for choosing the course and consequently the accounting profession. In the questionnaire elaborated the following question was addressed: "Is this the first higher education course that you are doing?" And the data obtained show that 89.41% of the students are in their first degree and 10.59% are academics. its second graduation, that is, improving the knowledge acquired in another course and developing new skills. Another interesting fact is that 57.40% did not participate in selective processes for other courses, this index shows that only 42.60% tried the opportunity to enter another course, but they opted for Accounting Sciences.

Question 3 of Table 1 shows that 51.76% of the course participants have significant information to choose for Accounting Sciences, and 48.24% of the students did not have enough information. The data presented in the academic research show that 62.35% of the students made the choice of the course of Accounting Sciences in a safe way. Another relevant fact is the choice of course, 81.18% answered that if it were today, they would choose again the choice of Accounting Sciences.

In the issue addressed "If you had resources (financial, time), would you have chosen another course?" Revealed that 51.18% of academics had financial conditions and available time would opt for another area or segment to act while 48.82% regardless of any factor they would choose to attend Accounting Sciences again.

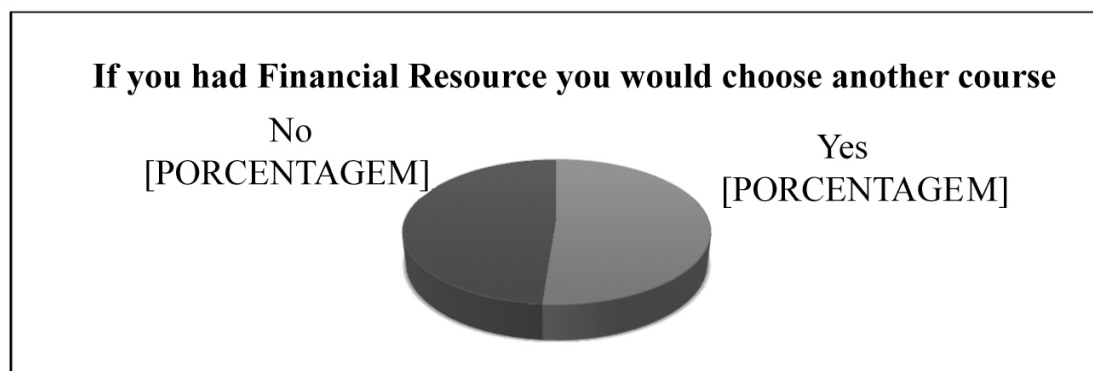
The research data show that before joining the university, 74.12% of the respondents were employed. Of the academics who answered the questionnaire, 89.41% affirm that the teachings offered in the course are useful in their daily life and after finishing the course, 75.15% intend to enter another undergraduate course. The information collected evaluated the decisions made by the student at the time of the option for the course in Accounting.

#### 4.3. Evaluation of the Accounting Sciences course in relation to the labor market

Regarding the reasons that led the Accounting Sciences students to opt for the course. The question was evaluated by a 5-point Likert scale, being: (1) Strongly Disagree, (2) Partially Disagree, (3) Undecided, (4) Partially Agree, and (5) Strongly Agree. Statistical analysis was based on average and fashion. In this way, we can analyze the mean and the fashion among the answers obtained.

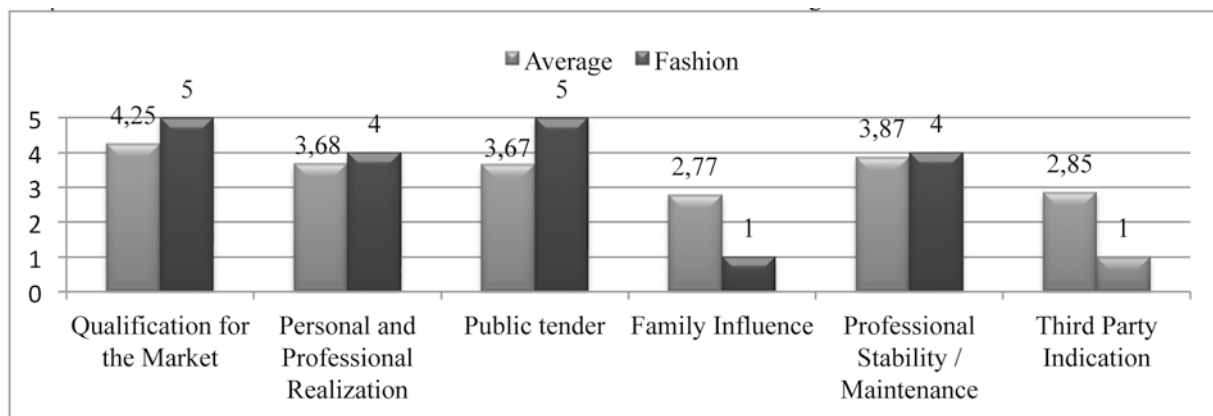
In the questions evaluated in relation to the option for the course in Accounting and what the university provides, research data show that 85.06% opted for the course due to the qualification for the job market and 73.53% for the personal and professional. These items are decisive for a good view of the future accountant.

**Graph 1:** Financial resources



Source: Research data (2016).

**Graph 2:** Reasons that led the academic to choose the course in Accounting Sciences



Source: Research data (2016).

For 85.06% of respondent academics, the qualification of the accounting professional for the labor market is the biggest reason in choosing the course in Accounting Sciences. Survey data also show that family influence and third-party indication had little influence.

As for the preparation that the course offers to meet the needs of the market, the curricular structure was evaluated, stimulation of the dynamism with the content, methodology adopted, monitoring technological changes. This evaluation was also based on a 5-point Likert scale.

In the affirmative, "the course prepares the academic to face the challenges of the accounting profession" the obtained result was an average of 4.25 considered good, since the fashion is of 5. In relation to the curricular structure the average was of 3.96 and the fashion was of 4 which means that 79.30% partially agree that the curricular structure of the course is geared to the requirements established by the market.

Regarding the constant changes in the profession and accounting practices, academics generally agreed partially with these factors, since an average of 3.93 was obtained for "the methodology adopted by the course in accordance with accounting practices" and a mean of 4.14 to "the course of Accounting Sciences accompanies the accounting practices".

Taking into account the "course stimulus" factor, the average was between undecided and partially agree, the fashion was already 5, analyzing the average and the fashion it can be noticed that the majority responded totally agree, however, many also disagreed and stayed undecided, which contributed by lowering the evaluation of this item. The evaluated items were, if the course stimulates the elaboration of scientific papers with an average of 3.79 and a fashion of 5 and if the course stimulates the academic to develop the dynamic of presentation in public, which is very useful in professional activity and in the contact with different audiences, obtained an average of 3.67 and a fashion of 5.

The evaluation of the level of general satisfaction of the students in relation to the course of Accounting Sciences of Univali - Biguaçu, obtained a mean of 4.24 and fashion of 4 representing the percentage of 84.88% of scholars partially satisfied with the course. In this way, it can be concluded that the course offered by Univali in general meets the needs of the market, the profession and the academics.

#### 4.4. Market assessment and professional vision

The demand for accounting professionals able to meet the expectations of the businessmen and their businesses provides several opportunities in the market, among them, recognition and professional prominence. As mentioned previously, the accounting area is very broad, providing the accounting professional with the possibility of acting in several areas.

In this way, the objective of the research was to know the view of the accounting sciences in relation to the labor market and the professions that the accountant can exercise, verifying that the academic point of view is in agreement with what was raised about the market opportunities and the need for trained professionals.

Based on the scholars' view of the labor market and the accounting profession, it was found that in general they have a good view and perception of the chosen profession. By deepening the research in the perspective that the academicians expect from their careers, they questioned the area of action desired after graduating and if they intend to specialize in some area.

The survey reveals that 32% of academics want to work in the accounting area, either in an accounting office or in the internal accounting of private companies and 9% want to act in public accounting. In addition, 27% of the academics intend to run a public competition, not necessarily for the accounting

area, while 9% want to work in the auditing area and 23% represent the other areas of activity, which the academics intend to act upon. After graduating, 86% of academics intend to do some specialization and only 14% have no intention of doing postgraduate or any other specialization. Most of the academics, 26% of whom intend to specialize in the Tax area, 13% want to specialize in auditing, 12% in management, 9% in Business Management, 7% in costs and 7% in other unspecified areas.

#### 4.5. Preparing for the job market

In order to add and complement the present study, the questionnaire had an open, descriptive and optional question, which asked: What do you think is missing in the course of Accounting Sciences of Univali de Biguaçu to better prepare its academics for the market of work? Of the 171 questionnaires answered, 118 academics (69% of the sample) gave their opinion about what is missing in the course of Accounting of the Campus Centro - Biguaçu University of Vale do Itajaí - Univali to better prepare their academics for the job market.

The answers were surprising, since 25.42% thought that nothing was missing, they were satisfied with the course, they were in the initial stages between the 1st and 2nd period and so far nothing is missing. For 74.58% of academics some points can be improved. Of this total, 16.10% say that they lack more practical examples in the classroom; apply the theory in practice with examples of the daily life of the profession and solve the situations in the day to day; to 22.03%, should have practical classes in the laboratory related to accounting systems and accounting practices to obtain experience (simulate an office reality - focus on smaller companies - computerized accounting); and to 5.08%, they would like the course to focus more efforts on ancillary obligations, such as SPED, SINTEGRA, DCTF, ECF, ECD, RAIS, CAGED, including practice, simulation or systematic visualization of the preparation of these obligations.

The other considerations that add up to 31.37% obtained responses such as: there is more work of presentation, discussion and interactivity in the room to practice the presentation in public; they would like to have technical visits to the areas of practice and practical work in the field; affirm that more disciplines of fiscal accounting are needed to improve knowledge about taxes and ancillary obligations; the need for more practical guidance on how to seek information within the legislations, how the RFB works, the Treasury Department, the Trade Board, how to register, consult and how unions work.

## 5. FINAL CONSIDERATIONS

This article presented significant data regarding the course and perspectives of the labor market in the view of academics. The objective was to analyze the perspectives of the academics in relation to the desired field of action. It also aimed to evaluate the expectations of these academics in relation to their professional development.

The accounting labor market is broad and diversified, allowing the academic and the professional, to choose the area that most identifies. Faced with the competition of this market, the search for qualified professionals is a constant. In this way, the preparation and the improvement to achieve the desired results in the counter function, are necessary.

Contributing to the development of the accounting professional, the University of the Vale do Itajaí - Univali underwent major transformations in relation to the Accounting Sciences course, in order to meet the requirements required by the MEC and the needs of the market. It is recognized for the quality of teaching, developing professionals of the area. The institution was elected in 2014 by Folha ranking the best non-state HEI in Santa Catarina.

The research identified the profile of the academics, the reasons for choosing the course and the expectations of the future professional. In this way, it reached the general and specific objectives proposed by the authors.

The results show that most of the accounting sciences students are female, the predominant age group is between 21 and 30 years old, and 42.42% of the academic respondents already work in the accounting area. The data indicate that the reasons for choosing the course are between personal fulfillment, qualification for the market and professional stability / security. In this way, the researched scholars consider satisfactory the perspectives regarding the accounting profession and its field of action, being this one of the reasons that influenced in the choice of the course.

The academics affirm that the curricular matrix of the course prepares to the requirements established by the market, considering that this one aims for professionals of quality, proactive, able to assist the management of the organizations through accounting and management tools. Regarding the importance within the organizations, the academics consider that the profession is challenging and is in the stage of expansion and recognition, which allows to act in the diverse areas and segments.

Due to the challenges of the profession, 86.26% of the respondent students intend to extend their knowledge through a postgraduate degree, highlighting as the most desired option, the Tax area. As for the area of professional performance after graduation, the majority of academics prefer private accounting and public tender. In general, it is concluded that the evaluation of academics in relation to the Course of Accounting Sciences Campus Centro - Biguaçu is satisfactory and their professional perspectives are also good.

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