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Alignment between Accounting Curricula and Professional Demands: A Comparative Study in Two Brazilian HEIs

Alinhamento entre os currículos de graduação em Contabilidade e as Demandas Profissionais: Um estudo comparativo em duas instituições brasileiras de ensino superior

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RESUMO

Este estudo analisou o alinhamento das grades curriculares dos cursos de Ciências Contábeis da Universidade de São Paulo (USP) e da Universidade Federal do Rio de Janeiro (UFRJ) às demandas do mercado de trabalho contábil. De natureza descritiva, com abordagem qualitativa, a pesquisa empregou os métodos bibliográfico e documental. Foram examinadas 100 vagas de emprego em cinco plataformas de recrutamento, classificando os requisitos em competências técnicas e comportamentais. As matrizes curriculares das duas instituições foram comparadas quanto à aderência a essas exigências. Os resultados evidenciam que ambas oferecem sólida formação técnica nos fundamentos da contabilidade; contudo, a UFRJ apresenta lacunas mais significativas no desenvolvimento de competências tecnológicas, como o uso avançado de Excel, de sistemas ERP e de inteligência artificial. A USP, embora enfrente desafios semelhantes, oferece maior variedade de conteúdos tecnológicos e oportunidades de contato com o idioma inglês por meio de disciplinas optativas. As evidências sugerem a necessidade de atualização curricular, em especial na UFRJ, para atender às Diretrizes Curriculares Nacionais de 2024 e às demandas de um mercado de trabalho cada vez mais orientado por competências digitais e globais.

Palavras-chave: Currículo de Ciências Contábeis; Diretrizes Curriculares; Competências Profissionais; Mercado de Trabalho.

ABSTRACT

This study examined the alignment between the undergraduate accounting curricula of the University of São Paulo (USP) and the Federal University of Rio de Janeiro (UFRJ) and the demands of the accounting labor market. Employing a descriptive, qualitative approach, the research adopted bibliographic and documentary methods. One hundred job postings from five recruitment platforms were analyzed, with requirements classified into technical and behavioral competencies. The curricula of both institutions were then compared for their adherence to these demands. Findings indicate that both programs provide solid technical training in the fundamentals of accounting; however, UFRJ competencies are particularly strong in advanced Excel skills, ERP systems, and artificial intelligence. Although facing similar challenges, USP offers a wider range of technology-related content and greater opportunities to learn English through elective courses. The evidence highlights the need for curriculum updates, particularly at UFRJ, to meet the 2024 National Curriculum Guidelines and the demands of an increasingly digital and globally oriented labor market.

Keywords: Accounting Curriculum, Curricular Guidelines, Professional Competencies, Labor Market.

1. INTRODUCTION

Accounting, as an applied social science, follows the evolution of the economy and society over time (Laffin & Raupp, 2013). In the current scenario, marked by rapid economic and technological transformations, the exercise of the accounting profession requires not only technical mastery, but also flexibility, interdisciplinary vision, and skills that allow the professional to act strategically in management, contributing to decision-making and management processes (Almeida, Santos, & Mucillo, 2023). The information age has redefined the accounting routine, incorporating technologies capable of processing large volumes of data and generating real-time analysis. Manual and time-consuming tasks have been replaced by integrated systems and advanced information technology tools (Franco et al., 2020). In this context, new requirements arise, such as mastery of complex quantitative methods for project simulation and analysis, the use of specialized software (ERP, Business Intelligence, artificial intelligence), leadership and team management skills, ability to act in multicultural environments, and foreign language proficiency (Marin, Lima & Nova, 2015).

Given this reality, higher education institutions (HEIs) play a crucial role not only in initial technical training, but also in the promotion of skills aligned with the demands of a dynamic and globalized labor market (Gomes & Velho, 2018). However, recent research indicates the possibility of a mismatch between academic training and the skills effectively demanded by the market (Almeida, Santos, & Mucillo, 2023), especially with regard to technological and digital skills. Thus, the following research question emerges: how have Accounting programs in Brazil adapted their curricula to the technological and digital transformations of the profession and to what extent does this adaptation contribute to the development of the skills demanded by the labor market?

The present study aims to compare the curricula of the Accounting programs of two prominent higher education institutions in Brazil — the University of São Paulo (USP) and the Federal University of Rio de Janeiro (UFRJ) — and to evaluate their alignment with the requirements of the accounting labor market. To this end, 100 job vacancies published on five recruitment platforms (Vagas, InfoJobs, Catho, Indeed and LinkedIn) were analyzed, categorizing the requirements into technical and behavioral skills and comparing them with the disciplines and content offered by the two institutions.

The relevance of this study lies in offering an updated analysis of the adherence between academic training and the labor market, highlighting gaps and opportunities for curricular improvement. It differs from previous works by comparing two internationally prominent Brazilian universities: USP, considered the best university in the country, and UFRJ, recognized as the best federal university by CWUR (2025).

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The results can support both professionals in training and in practice, interested in aligning their skills with market demands, and academic managers, by guiding the updating of curricula to meet the Curriculum Guidelines
2024 and the contemporary business context.

2. LITERATURE REVIEW

2.1 Reformulation of the Curriculum Guidelines for the Accounting Program (2004 – 2024)

After twenty years of validity, Resolution CNE/CES No. 10/2004, which established the National Curriculum Guidelines (DCNs) for the Accounting program, was revoked by Resolution CNE/CES No. 1/2024. The new guideline redefines and expands the formal parameters of the bachelor's degree, incorporating social, technological and professional changes that impact accounting performance.

While the previous resolution already contemplated the development of technical, humanistic, and political skills (Brasil, 2004, art. 4), the 2024 resolution advances by explicitly including behavioral skills, such as critical thinking, communication, adaptability, and the ability to act in complex scenarios (Brasil, 2024, art. 2). Technology, previously treated generically, gains prominence with the requirement of knowledge in big data, artificial intelligence, blockchain, and other innovations applied to the profession (Brasil, 2024, art. 3).

Another relevant point is curricular flexibility. The rigid structure of 2004 gives way to the possibility of adapting to regional realities and specific demands of the local market (Brasil, 2024, art. 5), favoring a more contextualized education. Interdisciplinarity and the integration between theory and practice were also strengthened, encouraging active methodologies, real problem solving, and collaborative work (Brasil, 2024, art. 4). In summary, CNE/CES Resolution No. 1/2024 represents a profound update, seeking to align academic training with contemporary requirements, integrating technical and behavioral skills, technological innovation, curricular flexibility and more meaningful practical experiences.

2.2 Professional Skills and Market Demands Accounting

The profile of the contemporary accountant requires more than technical mastery. Globalization and digital transformation have expanded the scope of the profession, which today requires strategic, analytical, and interdisciplinary action (Severino & Silva, 2024). The professional must be able to implement and interpret accounting information and management control systems, work in multidisciplinary teams and interact with different organizational sectors (Raia & Melz, 2011). Market reports, such as Robert Half's Salary Guide (2023), show that technical skills must be associated with interpersonal and digital skills, including mastery of ERPs, advanced Excel, Power BI, and fluency in languages, especially in English. The World Economic Forum (2023) reinforces the appreciation of skills such as complex problem solving,
collaboration, and continuous learning.

From an international perspective, the International Education Standards (IES), of IAESB and IFAC (IAESB, 2019; IFAC, 2021)
They have the skills of the accountant in three dimensions: technical (hard skills), such as financial accounting and auditing; professional (soft skills), such as communication and teamwork; and attitudes, including ethics and social responsibility.

The Brazilian literature also highlights the need to adapt to a constantly growing technological scenario. Richins et al. (2017) argue that, in the face of big data, the accountant must expand his analytical and strategic skills. However, research points to a misalignment between what HEIs offer and what the market demands, with excessive emphasis on technical content and less attention to interpersonal skills (Severino & Silva, 2024).

2.3 Challenges of Academic Training in the Face of Technological Innovation

Technology plays a decisive role in the modernization of accounting. Computerized systems allow for task automation, data integration, and in-time analysis increasing efficiency and competitiveness (Veiga, 2021). However, curriculum updating in universities is still slow, often limited by institutional barriers or the difficulty of incorporating new content (Ølnes & Knutsen, 2020; Ferreira et al., 2023).

The automation of routine tasks shifts the accountant's focus to more analytical and consultative functions, in which he must interpret data, anticipate impacts and propose solutions for organizational performance (Machado & Nova, 2008). In the globalized environment, the professional needs to simultaneously meet the requirements of local and multinational companies, combining technical knowledge, ethics, and the ability to analyze automated financial and managerial indicators (Rezende, Carvalho & Bufoni, 2017).

2.4 Related Studies

National research reinforces the importance of aligning academic training with market demands. Oliveira (2022) points out that the perception of high employability is decisive for the choice of course, but warns of the need to verify that the curricula effectively contemplate the required competencies.

Machado and Nova (2008) identified that students from public institutions report less preparation to meet the labor market compared to students from private institutions, especially in areas such as public accounting, the third sector and entrepreneurship. Rezende, Carvalho and Bufoni (2017) found that Accounting programs in Brazil still do not fully meet the World Curriculum proposed by ISAR, with relevant gaps in essential content.

Pereira Júnior and Malaquias (2022) analyzed the adherence of face-to-face programs in Accounting Sciences to the CPC guidelines on financial instruments, identifying a low alignment. Ferreira et al. (2023) highlighted the need for a structured inclusion of emerging topics, such as cryptocurrencies, in training.

In turn, Cunha, Vogt and Biavatti (2015) point out that the curricular internship, although fundamental to integrate theory and practice, still faces organizational difficulties. These results reinforce the relevance of investigating whether the curricula of Brazilian higher education institutions, especially those of prominent universities, reflect the guidelines and meet the demands of the contemporary accounting market.

3. METHODOLOGICAL PROCEDURE

As for the objectives, the research followed a descriptive line, which consists of a typology of research based on the description of phenomena, in which all the information collected will be delimited, in order to identify the population, the sample, the variables of alterations and the hypotheses of analysis of the research (Raupp & Beuren, 2006). The study is characterized as descriptive, as it aims to identify, report and compare the curricula of the programs analyzed with the demands of the labor market, maintaining the researcher's observance regarding the analysis of the data collected, without interference in the observed facts.

From the point of view of technical procedures, the present work used bibliographic and documentary methods to conduct the study. The first technical procedure consists of compiling information to form a solid base of previous knowledge about the subject of the research. With regard to the second method, it was through this method that the necessary negotiations were carried out with the references collected in the bibliographic study. In this last methodology, it becomes possible to add value to the scientific community by interpreting the selected brute facts (Gil, 2002). Based on the documentary method, the research consisted of the analysis of institutional documents (curricula of USP and UFRJ) and job descriptions on recruitment sites.

Regarding the approach to the problem, qualitative research was used. Through this method, it was possible to verify the interaction between variables in social phenomena and analyze them (Raupp & Beuren, 2006). Its focus is on the interpretation and attribution of meanings, prioritizing the understanding of the context in which events occur. In this type of approach, the use of of statistical techniques, being predominantly descriptive and conducted through an inductive logic, with emphasis on the process and its meanings (Prodanov & Freitas, 2013). This focus was selected in order to understand the complexity of the theme that encompasses the disparity between academic training and contemporary professional demands.

3.1 Sample Selection, Data Collection and Analysis

In respect to the objectives and to compose the research of this work, the sample is composed of the curricula of the Accounting programs of the University of São Paulo (USP) and the Federal University of Rio de Janeiro (UFRJ), selected for their national academic relevance and for their prominence in university rankings. To represent the labor market, job descriptions for accounting positions were collected and analyzed on five recruitment platforms (Vagas, InfoJobs, Catho, Indeed and LinkedIn), totaling 100 vacancies collected in May 2025.

It should be noted that, although there are other recruitment platforms and companies that may not use the analyzed sites, this study limited its sample to the vacancies available on these portals because they are widely used in the Brazilian market. Likewise, the choice of the curricula of the USP and UFRJ institutions aimed to allow a more focused and comparative analysis, considering the academic prominence and national representativeness of these universities.

Data collection was carried out through searches with keywords such as "internship/trainee in accounting", "accounting assistant", "accounting analyst" and "accountant", in the respective selected portals. Job descriptions were analyzed in terms of technical requirements, behavioral skills, professional experiences, and specific tools required, such as ERP and Excel software.

After this stage, the data were organized in an Excel spreadsheet, categorizing the requirements into two large groups: technical competencies and behavioral competencies. Next, the curricular matrices of the Accounting programs at UFRJ and USP were analyzed. To this end, the disciplines that adhered to the competencies identified in the vacancies were mapped through the analysis of their syllabus, objectives and syllabus, when available. This correspondence was also systematized in a spreadsheet, allowing direct comparison between market requirements and academic content.

It should be noted that this analysis is limited to the information publicly available in the curricula and menus of the universities analyzed. Thus, it is possible that not all the skills developed during the program are fully described, especially in cases where the syllabuses were summarized or not very detailed.

4. ANALYSIS OF RESULTS

4.1 Requirements Demanded by the Job Market

The analysis of job openings for accounting professionals allowed us to group the required skills into two main categories: technical skills (hard skills) and behavioral skills (soft skills).

4.1.1 Technical Skills (Hard Skills)

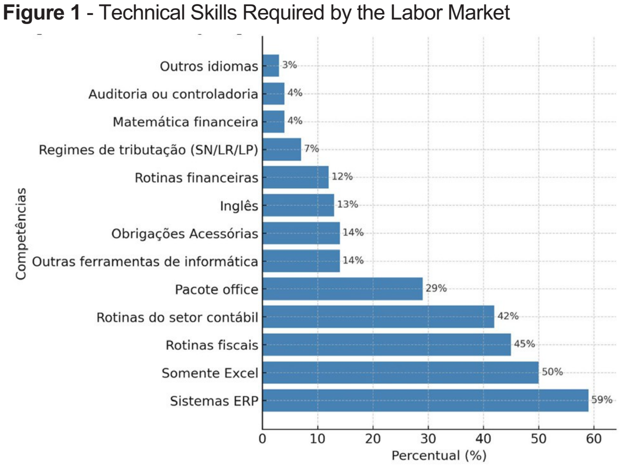
The most frequent technical requirement was mastery of integrated business management systems (ERP), present in 59% of the vacancies analyzed. Among the systems mentioned, the following stand out: Domain, Alterdata, GoSoft, SCI, Protheus, Prosoft, Linx, Único, RM, Sienge, Mega, Winthor, Nasajon, SAP, TOTVS, SAP S/4HANA, Oracle, Thomson Reuters and Omie. Microsoft Excel appears as the second most recurrent requirement (50%), followed by the Microsoft Office Suite (29%). Although part of the vacancies mentioned the complete package, most specifically emphasized Excel, using expressions such as "especially Excel", "intermediate/advanced Excel" or "good knowledge of Excel", evidencing the market valuation of this tool.

Other relevant requirements include knowledge of tax (45%) and accounting (42%) routines, consistent with the traditional attributions of the profession. In the tax field, the requirements ranged from the mastery of tax documents and tax legislation to the calculation of taxes (IRPJ, CSLL, ICMS, IPI, PIS, COFINS, ISS) and knowledge of federal withholdings and the rate differential (DIFAL). In accounting routines, basic and intermediate knowledge of accounting principles and standards (CPC and IFRS), entries, reconciliations, and preparation of financial statements stand out. It is observed that the requirements are concentrated on fundamentals, which suggests that many of the vacancies correspond to entry-level career positions.

The domain of accessory obligations was identified in 14% of the vacancies, covering SPED Accounting, ECD, ECF, DEFIS, EFD ICMS/IPI, EFD Contributions, DCTFWeb, EFD-Reinf and other obligations at the federal, state and municipal levels. Also, 14% of the vacancies required knowledge in tools such as Power BI, SQL, Python, VBA, Power Query and artificial intelligence solutions.

As for languages, English was required in 13% of the vacancies, while other languages (Mandarin, Spanish, French and German) appeared in 3% of the opportunities, usually as differentials. Additional skills included knowledge of financial routines (12%) and specific tax regimes — *Simples Nacional, Lucro Real and Lucro Presumido* (7%), financial mathematics (4%) and experience in auditing or controllership (4%). Although less frequent, such requirements reinforce the need for comprehensive and up-to-date training. These results can be seen in Figure 1.

Figure 1 - Technical Skills Required by the Labor Market



Source: Survey data (2025).

4.1.2 Behavioral Competencies (Soft Skills)

Among the behavioral skills, the following stand out: good organization (29%), good oral and written communication (26%) and proactivity (25%). Other relevant skills include attention to detail (23%), analytical skills (18%) and aptitude for dealing with internal and external customers, while maintaining good interpersonal relationships (14%).

The following were also mentioned, although less frequently. teamwork (9%), willingness to continuous learning (7%), responsibility (6%), logical reasoning (5%), dynamism (4%) and commitment to deadlines and results (5%). The set of these competencies highlights the importance of balancing technical and socio-emotional skills in the profile of the accounting professional. These results can be seen in Figure 2.

Figure 2 - Behavioral Skills Required by the Job Market

Source: Research data (2025).

4.2 Analysis of the Curriculum Matrix: UFRJ

The UFRJ curriculum consistently includes the technical fundamentals of accounting through mandatory subjects such as Accounting I and II, Intermediate Accounting, Accounting Theory, Advanced Accounting I and II and Economic-Financial Analysis. Elective courses, such as International Accounting and Contemporary Topics in Accounting, complement this base, aligning with the requirements of accounting routines and accounting standards, such as those of the CPC and IFRS.

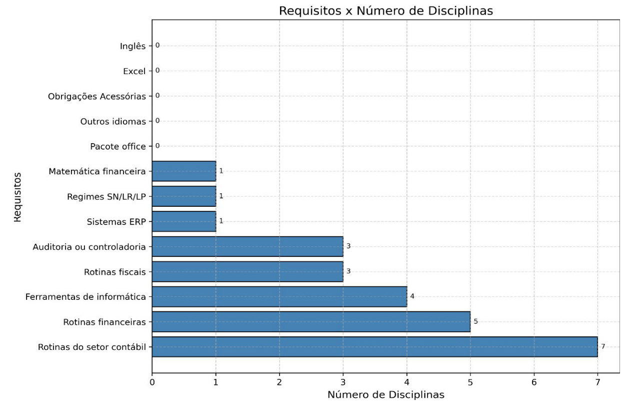
Tax content is covered in mandatory subjects, such as Tax Legislation and Tax Accounting, in addition to the optional subject of Tax Management and Planning. These units deal with the calculation of taxes, applicable legislation and tax planning strategies. In relation to accounting systems, the institution offers the optional course "Accounting Information Systems", whose content, however, presents a superficial approach to ERPs, corroborating previous notes on the limitation of this training. The financial area is served by mandatory disciplines such as Economic and Financial Analysis, Financial Management and Investment Analysis, and by electives such as Securities Market and Accounting Aspects of Financial Institutions. As for technology, UFRJ offers elective courses and extension activities focused on innovation, robotic processes and artificial intelligence, such as Technological Management and Innovation I and II, Seminar on Accounting Technology and Innovation and Innovation and Technology. Despite this, there are no mandatory courses aimed at the practical use of Excel or the Office Package.

Another critical point is the absence of specific content on SPED, ECD, ECF and other ancillary obligations, as well as mandatory subjects in English. These gaps become more significant in view of the guidelines of CNE/CES Resolution No. 1/2024, which emphasizes the importance of information technologies in accounting training.

In the behavioral field, the institution offers elective courses, such as Interpersonal Skills, Innovation and Entrepreneurship, and Organizational Behavior, which favor the development of communication, organization, leadership, and critical thinking.

Figure 3 shows the relationship between the subjects of the curriculum of the Accounting program at UFRJ and the demands of the labor market.

Figure 3 - Number of Courses at UFRJ x Job Market Requirements

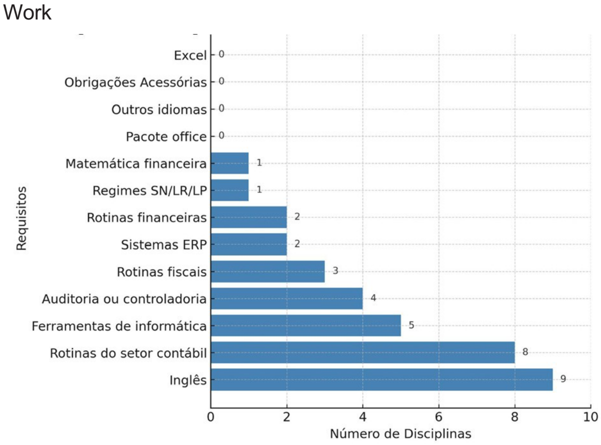


Source: Research data (2025).

4.3 Analysis of the Curriculum Matrix: USP

Figure 4 shows the relationship between the subjects of the curriculum of the Accounting Sciences course at USP and the demands of the labor market.

Figure **4** - No. of USP Courses x Market Requirements Work



Source: Survey data (2025).

USP's curriculum offers a solid technical background, with mandatory subjects such as Introductory Accounting, Intermediate Accounting I and II, Advanced Accounting, Analysis of Financial Statements and Business Valuation. Among the electives, the following stand out: Theory of Financial Accounting, Advanced Topics in Financial Accounting and Topics of Corporate Accounting, which address the CPC and IFRS standards, the preparation of statements and accounting analysis.

The fiscal/tax content is covered in Accounting, Legislation and Tax Management I and II and in Advanced Topics of Accounting and Tax Planning, dealing with taxes on revenue, equity and profit, in addition to tax management.

As for accounting systems, USP includes the mandatory course 'Accounting Information Systems' and the optional one 'Business Information Systems (ERP)', which address concepts and applications aimed at the preparation and analysis of financial reports.

Technology is covered in courses such as Topics of Technology in Business (mandatory) and several electives, including Applications of Artificial Intelligence in Accounting and Finance, Principles of Business Intelligence, Big Data and Data Analytics in Business, Introduction to Programming and Databases in Business, and Logic and Programming in Business. These contents cover tools such as Power BI, Power Query, Python, SQL, and Artificial Intelligence.

Even so, the university lacks specific disciplines on Excel, Office Package, SPED, ECD and ECF. On the other hand, it differs in that it offers elective courses taught entirely in English and with the participation of foreign students, promoting linguistic and cultural exposure.

In the behavioral aspect, USP includes mandatory subjects such as Leadership and Human Behavior and Management of Organizational Behavior, which address leadership, motivation and interpersonal relationships.

4.4 Comparison between UFRJ and USP

The analysis of the curricula of the universities shows that both institutions offer solid training in the technical fundamentals of accounting and include, albeit in a limited way, about technological tools. Accounting systems and ERPs are approached in a generalist and theoretical way, and topics such as accessory obligations and the advanced use of Excel remain important gaps.

UFRJ differs by the mandatory supervised internship, while at USP, this experience is optional. USP, on the other hand, offers a greater variety of technological disciplines and the possibility of taking units taught entirely in English, which represents a competitive advantage.

In general, both need curricular updating to fully align with the new National Curriculum Guidelines and market demands, with an emphasis on digital skills and the mastery of specific tools widely demanded in contemporary professional practice. The comparative analysis can be seen in Table 1, below.

Table 1 - Comparative Analysis

LABOR MARKET DEMANDS	UFRJ	USP	COMPARATIVE
Accounting Technical Basis	Strong	Strong	Both are robust in theoretical teaching.
Legislation and Taxes	Good theoretical approach	Good theoretical approach	Similar.
SPED, ECD, ECF and Ancillary Obligations	No specific discipline	No specific discipline	Both present a gap.
Office Suite / Excel	No specific discipline	No specific discipline	Both present a gap.
Digital Tools	General knowledge and some tools	General knowledge and some tools	Similar, but USP is more comprehensive
Use of ERP and Software	General knowledge in ERPs and software	General knowledge in ERPs and software	Similar, but neither specifies programs
Financial	Well-developed content	Content present	Similar, but UFRJ is more comprehensive
Financial Mathematics	Required subject specific	Specific required course	Similar.
Tax Regimes SN/LR/LP	Required subject that addresses	Required course that covers	Similar.
Auditing and Controlling	Required subjects specific	Specific required courses	Similar.
Languages (Technical English)	It does not offer	Available in electives (courses in English)	USP offers a unique advantage
Behavioral Skills	Covered in elective courses	Covered in required courses	Similar.

Source: Research data (2025).

5. FINAL CONSIDERATIONS

Accounting training plays a strategic role in meeting the new demands of the market and the guidelines recently updated by the Ministry of Education (MEC). This study investigated the degree of alignment of the Accounting Sciences courses at USP and UFRJ with the competencies most valued in the contemporary professional scenario, offering subsidies to the debate on curricular updating and improvement of the qualification of graduates.

The findings show that, in addition to a solid theoretical basis and the mastery of accounting and tax routines, the market attributes increasing relevance to the use of systems, software and digital tools, as well as to the development of interpersonal skills, such as effective communication, proactivity and attention to detail. This finding reinforces the importance of integrating these dimensions into the formal curriculum, going beyond the currently predominant indirect approach.

The comparative analysis revealed that, although both institutions ensure the coverage of the technical fundamentals of accounting, UFRJ has a greater gap in the development of technological skills, lacking disciplines that address, in a practical way, digital tools and software used in professional practice. The USP, despite presenting a similar curricular matrix, highlights It is due to the offer of electives in applied technologies and exposure to technical English, a relevant differential for working in global or multinational corporate environments.

These results have direct implications for curriculum updating, in line with CNE/CES Resolution No. 1/2024, which reinforces the integration between accounting and emerging technologies, such as big data, artificial intelligence, and blockchain, in addition to stimulating the creation of simulation laboratories for accounting practices. The effective incorporation of these innovations can enhance the employability and competitiveness of graduates, especially in the face of a market increasingly driven by data and digital processes.

In summary, although the HEIs analyzed demonstrate advances in the convergence between academic training and the demands of the labor market, the need for a strategic curricular repositioning persists. Such repositioning should prioritize the practical integration of digital and technological skills, articulating them with behavioral skills and technical mastery, in order to prepare complete, adaptable professionals able to lead transformation processes in the contemporary accounting environment.

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