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Characteristics Associated with the Development of Hard and Soft Skills in Accounting

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Abstract

Objective: Evaluate the association between curricular aspects, active methodologies, determinants of academic performance and the development of skills and abilities in the perception of students and professors of the undergraduate course in Accounting Sciences.
Method: The research was conducted by applying questionnaires to a sample of 170 students and 23 teachers from the undergraduate course in Accounting Sciences at a federal university in Minas Gerais. For data treatment and analysis, descriptive statistics, mean tests, and non-parametric tests were used.
Results: The results indicated that the analyzed variables are associated with the development of skills and technical competences. In addition, an alignment was identified between the perception of students and professors surveyed regarding the importance of technical skills, abilities, and attitudes.
Contributions: This study advances in relation to previous research insofar as it proposes a joint approach to the variables: skills, abilities, curriculum, active methodologies, and academic performance, in addition to contemplating students and professors, to identify how the associations between these variables are perceived in the academic environment, contributing to the related literature. In addition, the study contributes to accounting education, at an institutional level (course management) and social level (students and professors' performance) in two perspectives: i) it enables the understanding of the synergy of these variables in the training of accountants, so that they are able to deal with a dynamic and globalized business environment; and ii) demonstrates how competence-based training, advocated internationally, notably with regard to the development of professional skills, can be achieved through the pillars of the teaching-learning process (students, teachers, curriculum, method and performance).

Keywords: Competencies and skills; Accounting sciences; Curricular aspects; Active methodologies; Academic performance.

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Introduction

In Brazil, changes in accounting practice and the activities performed by accountants were driven by the convergence of Brazilian accounting standards to international standards (Freire, Machado, Machado, Souza, & Oliveira, 2012). Since then, the accounting profession has undergone, and continues to undergo, updates regarding the competencies and professional skills to be developed, given the dynamic and globalized scenario in which it is inserted (Sangster, Stoner & Flood, 2020). In this context, and with the advancement of technology, the role of the accountant tends to be increasingly oriented towards decision-making, whether strategic, related to the business environment, or focused on specific aspects of the company, such as tax issues, rather than merely related to accounting entries and operational activities, which have been taken over by technological tools (Moretti, Souza & Garcia, 2020; Almeida, 2020).

In order to assist these professionals in effectively performing their functions in the global accounting environment, the International Accounting Education Standards Board (IAESB) developed the International Education Standards (IES) (Ghani, Rappa & Gunardi, 2018; Douglas & Gammie, 2019; Plant, Barac & Sarens, 2019). These standards encompass technical competencies, skills, and aspects related to professional conduct. The IES are disseminated through the Handbook of International Education Pronouncements, in various languages, with the assistance of the International Federation of Accountants (IFAC).

In Brazil, these aptitudes are encompassed by the guidelines of the Higher Education Chamber (CES) of the National Education Council (CNE), through Resolution CNE/CES 10, dated December 16, 2004 (Silva, Miranda & Pereira, 2017). It is important to highlight that in 2022, a debate began to update this Resolution, aiming to keep pace with the evolution of the accounting profession, focusing on the competencies, skills, and attitudes that should be developed throughout the accounting undergraduate program (Federal Accounting Council [CFC], 2022). The current guidelines, as well as the updates under discussion, directly impact the curricular aspects of higher education courses in Accounting.

For the development of competencies and skills, active methodologies (AM) can represent a strategy to be utilized by educators (Cruz, Miranda & Leal, 2020; Ayres & Cavalcanti, 2020), as they frequently emphasize, in addition to academic knowledge (curricular content), skills such as teamwork, critical thinking, problem-solving, and communication, which are valued not only in education but also in professional life. Furthermore, AM can promote an improvement in academic performance (Guerra & Teixeira, 2016), by enabling students to take an active role in the teaching-learning process (Cruz et al., 2020). Performance is the result obtained from the teaching-learning process, demonstrating whether it is being effective or not (Martins & Marinho, 2019). The way institutions measure performance can reflect a means of testing the knowledge required by the labor market (Dolce, Emanuel, Cisi, & Ghislieri, 2020), which can particularly correspond to the technical competencies acquired throughout the course (Sousa, Ferreira & Miranda, 2019).

Conversely, academic performance can be influenced (determined) by characteristics related to students (Nasu, 2020; Brook & Roberts, 2021), professors (Miranda, Casa Nova & Cornacchione, 2013; Sousa et al. 2019), and educational institutions (Miranda, Lemos, Oliveira & Ferreira, 2015; Rodrigues, Miranda, Santos & Pereira, 2017). These characteristics reflect the behavior of students and professors, and, along with the infrastructure available in educational institutions, can favor the development of skills, which are behavioral. Thus, the determinants of academic performance may be related to the development of competencies and skills. In this context, it is evident that the mentioned variables (competencies and skills, curriculum, active methodologies, and academic performance) are relevant to the professional training process. However, the cited studies addressed them in a fragmented manner, making it difficult to understand the association of these variables in the training of accountants endowed with competencies and skills that enable them to operate in a changing and global environment.

Thus, the objective of this study is to evaluate the association between curricular aspects, active methodologies, determinants of academic performance, and the development of competencies and skills from the perspective of students and professors in the undergraduate Accounting course. To this end, students and professors from the undergraduate Accounting program at a federal university located in Minas Gerais were surveyed in the first semester of 2022, during which classes were being conducted remotely.

This study enables the analysis of students' and professors perceptions regarding the importance of technical competencies, skills, and attitudes, as well as the development of professional skills. Thus, it contributes to the literature not only by jointly addressing the variables in focus but also by including both students and professors to identify how the associations between these variables are perceived in the academic environment.

The study further contributes to accounting education, at both the institutional level (course management) and the social level (activities of students and professors), from two perspectives: i) it enables the understanding of the synergy

of these variables in the training of accountants, so they are capable of dealing with a dynamic and globalized business environment; and ii) it demonstrates how competency-based education, advocated at an international level, particularly regarding the development of professional skills, can be achieved through the pillars of the teaching-learning process (students, professors, curriculum, method, and performance). Additionally, the study allows for a comparison, based on the participants' perceptions, of whether the way undergraduate education is conceived (professors perception) is aligned with how it is perceived in practice (student perception).

2 Literature Review and Presentation of Hypotheses

2.1 Competencies, Skills, and Attitudes in Accounting Education

The role developed by the accountant tends to be increasingly focused on decision-making within companies rather than merely related to accounting entries and operational activities, which can be executed through information systems (Moretti et al., 2020). According to Almeida (2020), with the advancement of technology, professions that require more communication and interaction skills in the workplace are at a lower risk of being replaced by technological tools. In this context, the IAESB developed a Handbook containing the IES, which are standards aimed at accounting education, to enhance teaching and facilitate the development of technical competencies and professional skills, based on ethical, responsible, and legal attitudes, for the global practice of accountants.

In the Handbook, IES 2 is dedicated to technical competencies or hard skills, which are divided into areas such as financial accounting and reporting; management accounting; finance and financial management; taxation; audit and assurance; governance, risk management, and internal control; business law; information technology; organizational environment; economics; and business management and strategy (IFAC, 2019).

Professional skills or soft skills can be understood as auxiliary tools for competencies, making professionals better prepared for the challenges of a complex business environment (Villiers, 2010). These skills are presented in IES 3 and are divided into: intellectual skills, related to the ability to solve problems, make decisions, adapt to change, and exercise professional judgment; interpersonal and communication skills, which pertain to the ability to interact effectively with others; personal skills, involving attitudes and behaviors; and organizational skills, related to the ability to work effectively with or within an organization to achieve the best results from available resources (IFAC, 2019).

In addition to competencies and skills, attitude and professional behavior must be based on values, ethics, and responsibility, as outlined in IES 4, to ensure quality and credibility in the services provided (IFAC, 2019). Professional conduct grounded in ethical values not only ensures quality and credibility in services but also demonstrates a social commitment to the public interest (IFAC, 2019). Based on these standards, it is evident that the desired profile for an accountant is that of a professional who assists in company negotiation processes, possesses critical thinking, and, above all, has mastery of technical aspects (CFC, 2021). However, Jacomossi and Biavatti (2017) point out that, from the perspective of professionals, researchers, and educators, the IES are somewhat unknown in practical terms and that the Accounting course is more focused on technical education, related to IES 2, than on the development of skills (IES 3).

Cernuşca (2020) aimed to investigate the perception of students and employers regarding the competencies (hard skills) and skills (soft skills) necessary for entering the accounting job market in Romania. The author concluded that a significant portion of the accountants interviewed believed that employers are increasingly interested in hiring young accounting graduates who possess strong soft skills, and are also willing to invest later in training to develop the hard skills needed daily in their chosen work. This result may indicate a discrepancy between the importance that students and professionals attribute to competencies and skills in the context of accounting education.

In turn, Sousa and Arantes (2022), based on research conducted at a public higher education institution in the state of Minas Gerais (Brazil), found that students attribute greater importance to technical competencies, while graduates and employers tend to equate the importance of technical competencies and professional skills in the accounting field. According to the cited authors, the findings demonstrate that professional skills require greater development in the Bachelor of Accounting program and allow for reflection on the skills and competencies developed and needed during the undergraduate course.

Research such as that by Chiu, Mahat, Rashid, Razak, and Omar (2016) and Dolce et al. (2020) also highlighted discrepancies between market demand regarding the desired competencies and skills of accountants and the supply of professionals qualified to meet this demand. From the discrepancy demonstrated in the mentioned studies, it is possible that internal perceptions within educational institutions, namely those of students and professors, are misaligned concerning the importance attributed to technical competencies (IES 2), skills (IES 3), and attitudes (IES 4) necessary for the professional practice of accountants. The professors member is an essential element in the teaching-learning process, as it is their responsibility to select the topics to be addressed within the available time, respecting the curricula and pedagogical projects of the courses, which can result

in greater or lesser emphasis on certain competencies (hard or soft skills). The emphasis given may or may not meet the expectations of students, creating a gap in the development of competencies, skills, and attitudes, which will consequently reflect in the job market. In this sense, the first hypothesis of the study is presented:

H1: the perceptions of students and professors in the undergraduate Accounting program regarding the importance of technical competencies (IES 2), skills (IES 3), and attitudes (IES 4) are different.

Regarding skills, some researchers have focused on their effective development, such as Rebele and Pierre (2019), Dolce et al. (2020), McCrary (2021), and Bruyn (2023). These researchers essentially address that skills are relevant for practicing the accounting profession in the dynamic, technological, and globalized business environment (Dolce et al., 2020). However, they argue that the literature on accounting education is still unable to demonstrate whether such skills can truly be taught or developed at the undergraduate level and whether accounting professors members are trained or equipped to take on this responsibility (Rebele & Pierre, 2019).

Another fundamental aspect is how to develop these skills (soft skills), given the existing limitations, particularly regarding time, without sacrificing the coverage of technical content (McCrary, 2021). This includes evaluating how emotional intelligence can enhance the non-technical skills of Accounting students (Bruyn, 2023). A common point among the cited studies is that all consider skills important; however, there is not always a balance in their development, often favoring certain groups of skills over others.

Barrese, Bastoni, and Nogueira (2017) analyzed the perception of graduates from the Accounting program and found that the skills (IES 3) advocated by the IAESB were the least absorbed. Dolce et al. (2020) found that graduates from the Accounting undergraduate program attributed greater importance to the following macro areas of skills: task orientation, motivation, self-awareness, appreciation, and interpersonal relationships. In turn, Breda, Moraes, Lopes, and Meurer (2021) state, based on the perception of Accounting students, that skills related to organization and leadership are the most developed during the undergraduate program. Conversely, intellectual and interpersonal and communication skills were considered the least developed (Breda et al., 2021).

Given the above, it is observed that there may be a difference in the perception of the development of skill groups (intellectual, interpersonal and communication, personal, and organizational), which means that certain group(s) may be more developed compared to others. Thus, the second hypothesis of the research is:

H2: students and professors in the undergraduate Accounting program perceive that organizational skills are the most developed throughout the course.

The development of competencies and skills may be related to curricular aspects, the adoption of active methodologies, and the determinants of academic performance, which are addressed in the following sections.

2.2 Curricular Aspects

Among the competencies and skills listed in Resolution CNE/CES 10/2004, which addresses the curricular guidelines for undergraduate courses in Accounting, the following can be cited: the ability to use accounting language, the preparation of opinions and reports, the application and understanding of current legislation, the development of information systems, and the practice of the profession with ethics and responsibility.

When comparing the national curriculum with the Global Curriculum (GC) of Accounting, proposed by the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), affiliated with the United Nations (UN), Pinho and Rodrigues (2016) and Silva and Quillici (2018) found that there is a moderate similarity between them. These findings corroborate those of Campos and Lemes (2012), which showed that the curriculum of the analyzed national institutions meets international requirements, thereby minimizing the difference between Brazilian professional training and that proposed internationally.

Conversely, Dolce et al. (2020) and Breda et al. (2020) highlight that undergraduate Accounting education still requires improvements, which can be explained by the fact that the Accounting course is more focused on technical training (Jacomossi & Biavatti, 2017), necessitating the development of skills that enhance the competencies and knowledge acquired (Salam & Hasan, 2020; Dolce et al., 2020; Breda et al., 2021).

In this context, Resolution CNE/CES 10/2004 also addresses the need for students to fulfill a workload with complementary activities (lectures, short courses, workshops, among others), as well as extracurricular activities (participation in junior enterprises, the Tutorial Education Program (PET), and in research and extension activities and/or projects) to assist in skill development. It is important to note that some extracurricular activities mentioned here may have their workload counted as complementary activities, depending on the pedagogical project of each educational institution, which is why a distinction was made. Tan, Laswad, and Chua (2021) state that extracurricular activities can be relevant in a job selection process, in addition to stimulating the development of personal and interpersonal skills.

In this study, the following were defined as curricular

aspects: the content of mandatory and elective courses, complementary activities, internships (those performed in organizations, outside the scope of educational institutions), and extracurricular activities. Among the selected elements, the Course Completion Work (TCC) was not included because it is optional, leaving it to the discretion of each educational institution to determine whether it will require it and in what format (monograph, scientific initiation project, among others). Its inclusion in the research would, to some extent, hinder comparison with other studies.

According to Breda et al. (2021), it is expected that there will be greater alignment of the curricula of educational institutions with what is indicated by the IES, in order to promote the development of technical competencies and professional skills in the undergraduate Accounting program, as advocated by the IFAC. For the cited authors, this can ensure both market and educational gains for the disciplinary field of Accounting.

Carrozzo, Slomski, Slomski, and Peleias (2020) further emphasize that the adherence of the national curriculum to the GC, as well as to competencies and skills, can be relevant for professional certification. This argument stems from their research conclusion, demonstrating that the CFC Sufficiency Exam (necessary to qualify accountants to practice the profession in Brazil) is aligned with the GC and reflects the majority of the knowledge required by international standards for the practice of a global accountant.

In this context, considering that the development of competencies and professional skills can be enhanced by engagement in academic activities (Dolce et al., 2020; Breda et al., 2021), the third hypothesis of the research is:

H3: students and professors in undergraduate Accounting programs perceive that the development of technical competencies (IES 2) and professional skills (IES 3) is associated with curricular aspects.

In addition to curricular aspects, active methodologies can assist in the teaching-learning process and in fulfilling the content proposed by the curricular structure.

2.3 Active Methodologies

Among the various ways of working with course content, active methodologies (AM) stand out, representing a means to encourage students to participate more actively in the teaching-learning process (Cruz et al., 2020). AM can be used as auxiliary tools to achieve the skills and competencies that an accountant should develop during their training (Nagib & Silva, 2020).

Active methodologies (AM) can be classified into categories depending on the strategy adopted for implementation, namely: use of art; exposure-based strategies; problematization, and dynamics (Leal, Miranda & Casa Nova, 2017). The art use strategy includes methodologies such as storytelling, dramatization, roleplay, and films. Exposure-based strategies include dialogued lectures, seminars, and flipped classrooms. Problem-Based Learning (PBL), the case method, portfolio, and Design Thinking (DT) are examples of problematization-based strategies. Finally, dynamics include verbalization and observation groups (GVGO), integrated panels, debates, gamification or educational games, forums, discussion lists, and Team-Based Learning (TBL) (Leal et al., 2017; Nogueira, Leal, Miranda, & Casa Nova, 2020; Nagib & Silva, 2020).

The discussion around active methodologies (AM) can assist both professors and students. According to Cruz et al. (2020), these methodologies contribute to the development of the skills addressed by IES 3, such as intellectual, personal, interpersonal, and communication skills. Additionally, Ayres and Cavalcanti (2020) concluded that the adoption of active methodologies contributes to the training process and the development of competencies.

Other studies, such as those by Kenny, McLaren, Blissenden, and Villios (2015), indicated that students are more satisfied, engaged, committed, and participative with the use of TBL, for example, which, according to them, favors the development of skills involving teamwork and a sense of responsibility. This circumstance is also confirmed by Souza, Meurer, Costa, and Musial (2020) when analyzing the gamification method (educational games). Based on the conclusions of the mentioned research, the fourth hypothesis of the study is proposed:

H4: students and professors in undergraduate Accounting programs perceive that the development of technical competencies (IES 2) and professional skills (IES 3) is associated with active methodologies.

With the use of active methodologies (AM), the teacher directs and guides in a way that encourages the student to be more participative and, consequently, improve their performance (Nagib & Silva, 2020; Guerra & Teixeira, 2016). However, many factors are considered determinants of academic performance, which can be related to characteristics of students, professors, and educational institutions, as outlined below.

2.4 Determinants of Academic Performance

Just like curricular aspects and AM, academic performance is also an important component of the teaching-learning process (Mamede, Marques, Rogers, & Miranda, 2015). It is not by chance that it is the subject of study for many researchers, such as Rodrigues et al. (2017), Moleta, Ribeiro, and Clemente (2017), Lizote, Alves, Teston, and Olm (2019), Sousa et al. (2019), and Santos, Vilhena, Antonelli, and Meurer (2020), as it is known that various

factors can influence it. Research related to academic performance can contribute to undergraduate students by identifying their deficiencies and improving them, to professors regarding their training or the choice of methodologies to be used (Mamede et al., 2015), and to educational institutions during the development of a pedagogical project.

The determinants of academic performance related to students typically include gender, age, professional experience, motivation, social condition, self-esteem, among others. Moleta et al. (2017), Pavão, Ferreira, Hillen, and Ferreira (2019), and Polese, Bortoluzzi, and Antonelli (2019) identified that female students perform better than male students. Regarding age, Abbas and Lopes (2020) found that younger students exhibit better academic performance.

In addition, some demographic variables, such as socioeconomic status and marital status, are identified as influencing academic performance, so that when male and female students are exposed to similar economic conditions, the difference in performance between them is not as significant (Nasu, 2020).

Another factor considered determinant is background or previous academic performance (Brook & Roberts, 2021). Factors such as socioeconomic status, absenteeism, prior knowledge of the content, student's area of specialization, study hours, motivation, and type of learning were highlighted by Miranda et al. (2015) as the most influential on students' performance.

Regarding professors, three types of qualifications necessary for their role can be listed: academic, professional, and pedagogical (Miranda et al., 2013). For example, concerning academic qualifications, factors such as workload and academic degree are considered determinants of students' academic performance (Miranda et al., 2015). In addition to being significant in practice, professors qualifications are also important according to the perceptions of students and professors (Sousa et al., 2019). In this sense, the more qualified the professors, the better the students' academic performance (Miranda et al., 2013).

In addition to aspects related to students and professors, there are indications that the environment of the educational institution has a positive relationship with students' performance (Miranda et al., 2015). The infrastructure (library, practical class laboratories), as well as organizational factors such as course coordination, the qualifications of the coordinator, the encouragement of participation in scientific initiation and in events and congresses, research activity, academic organization, and administrative category also influence students' performance (Rodrigues et al., 2017).

The performance obtained in the teaching-learning process can serve as a guide for making improvements aimed at developing critical thinking, as well as proposing reflections on the content delivered throughout the course (Lizote et al., 2019; Rebele & Pierre, 2019). In this context, it is understood that the determinants of academic performance can also indicate whether there was development of competencies and skills, thus presenting the fifth hypothesis of the study:

H5: students and professors in undergraduate Accounting programs perceive that the development of technical competencies (IES 2) and professional skills (IES 3) is associated with the determinants of academic performance.

3 Methodological Procedures

3.1 Sample and Data Collection

The sample of the study consists of students enrolled in the undergraduate Accounting program at the Federal University of Uberlândia (UFU), offered in the cities of Uberlândia/MG and Ituiutaba/MG, and the professors of the mentioned program. The total population comprises 1,001 students and 41 professors members, among whom 170 students (17% of the total) and 23 professors members (56% of the total) responded to the survey.

For data collection, an online questionnaire was developed, directed at both professors and students. The questionnaire was made available via a link sent by email to the target audience, following the approval of the research project by the Ethics Committee in Research (CEP) of the proposing institution, substantiated opinion no. 5.091.627. Data collection began at the end of January 2022 and ended in early April 2022, during the period of remote learning due to the COVID-19 pandemic.

3.2 Research Instrument and Data Analysis Procedures

The initial questions of the questionnaire correspond to the characterization of the respondent, whose analysis was performed using descriptive statistics. The remaining sections were divided into four parts, and in all of them, participants were required to assign scores on a continuous scale ranging from 0.0 to 10.0, according to their level of agreement with the presented statements, with fractional scores allowed. Part 1 is intended to capture the respondents' perception of the importance of technical competencies (IES 2), skills

Table 1. Classification of Statements Regarding the Importance of IES 2, 3, and 4

Statements	Classification
Apply accounting principles to transactions and other events.	Competencies
Apply International Financial Reporting Standards (IFRS) or other relevant accounting standards to transactions and other events.	
Evaluate the adequacy of accounting policies used to prepare financial statements.	
Prepare financial statements in accordance with IFRS or other relevant accounting standards.	
Interpret financial statements and reports.	
Prepare data and information to assist managers in decision-making regarding planning, budgeting, costing, management, quality control, and performance.	
Apply appropriate tools (quantitative techniques) for managing and analyzing cost behavior and its drivers.	
Analyze data and information to assist in managerial decision-making.	
Analyze an organization's cash flow and working capital requirements.	
Analyze the current and future financial position of an organization using techniques that include ratio analysis, trend analysis, and cash flow analysis.	
Provide information and explain ideas clearly, using oral and written communication, for various users of information.	
Apply, compare, and analyze underlying principles and theories of relevant areas of technical competence for performing professional duties and decision-making.	
Evaluate, research, and solve complex problems with minimal supervision.	
Explain the principles of good governance, including the rights and responsibilities of owners, investors, and other stakeholders.	
Explain the applicable laws and regulations for the environment in which accountants operate.	
Adopt and utilize Information Technology to analyze data and information.	
Describe the environment in which the organization operates, including economic, legal, regulatory, political, technological, social, and cultural aspects.	
Think critically to solve problems, exercise judgment, make decisions, and reach well-founded conclusions.	Skills
Respond effectively to changing circumstances.	
Develop leadership skills to influence others to work towards organizational goals.	
Demonstrate a commitment to continuous learning.	
Collaborate and cooperate in teamwork.	
Maintain a questioning mindset and be alert to conditions that may indicate potential misstatement, error, or fraud.	
Apply techniques to manage conflicts to reduce bias and improve the organizational environment.	Attitudes
Recognize the importance of values, ethics, and professional attitudes in performing duties.	
Have knowledge and understanding of ethical concepts and theories and the fundamental principles of professional ethics.	
Exercise judgment based on values, ethics, and professional attitudes.	
Identify any apparent ethical implications and conflicts in the workplace, as well as form preliminary views on such occurrences, and discuss them with supervisors.	

Source: Own elaboration based on IFAC (2019)

(IES 3), and attitudes (IES 4), as classified in Table 1. throughout the Accounting undergraduate program. Part 2 of the questionnaire aims to capture the respondents' The classification of the statements was carried out perception of the development of professional skills according to the skill groups, as described in Table 2.

Table 2. Classification of Statements According to Skill Groups

Statements	Classification
Evaluate data and information from a variety of sources and perspectives through research, integration, and analysis.	Intellectual Skills
Think critically to solve problems, exercise judgment, make decisions, and reach well-founded conclusions.	
Identify the appropriate time to consult specialists.	
Recommend solutions to various accounting-related problems.	
Respond effectively to changing circumstances or new information to solve problems, exercise judgment, make decisions, and reach well-founded conclusions.	
Demonstrate collaboration and cooperation when working in a team.	Interpersonal and Communication Skills
Communicate clearly and concisely.	
Demonstrate awareness of cultural and linguistic differences in all types of communication.	
Apply active listening and effective interviewing techniques.	
Apply negotiation skills to reach solutions and agreements.	
Apply consultative skills to minimize or resolve conflicts, solve problems, and maximize opportunities.	
Present ideas and influence others to provide support and commitment.	
Demonstrate a commitment to continuous learning.	Personal Skills
Set high personal performance standards and monitor them through reflective activity and feedback from others.	
Manage time and available resources.	
Anticipate challenges and plan potential solutions.	
Maintain an open mind to new opportunities.	
Identify one's own potential.	
Complete tasks within the established deadlines and rules.	Organizational Skills
Review one's own work to ensure compliance with established standards and rules.	
Develop leadership and coordination skills.	
Influence colleagues to work collaboratively and in an organized manner.	

Source: Own elaboration based on IFAC (2019)

Regarding parts 3 and 4, these presented the characteristics that may be associated with the development of professional skills and technical competencies, respectively. The characteristics presented are related to curricular aspects, active methodologies, and determinants of academic performance, as shown in Table 3. Scores closer to 0.00 indicate that the described characteristics do not favor the development of skills and competencies, while scores closer to 10 indicate that they do.

Table 3. Classification of Statements Based on the Presented Characteristics

Statements	Classification
Curricular content covered in the courses	Curricular Aspects
Participation in complementary activities during the undergraduate program (lectures, short courses, forums, workshops, etc.)	
Participation in a junior enterprise	
Participation in internships	
Participation in tutoring	
Participation in the Tutorial Education Program (PET)	
Participation in extension projects	
Participation in research projects	
Lecture-based class (e.g., the professor presents the content and the student is a spectator)	Active Methodologies
Use of art (e.g., dramatization, film debate, presentation of fictional or real stories)	
Exposure-based1 strategies (e.g., dialogued lectures; video lectures)	
Problem-based strategies (e.g., solving real or simulated problems)	
Dynamic strategies (e.g., observation and verbalization of presented situations, debates on topics covered in class)	
Demographic characteristics related to the student (gender, age, ethnicity, socioeconomic status, parents' education level, marital status, and children)	Determinants of Academic Performance
Academic characteristics related to the student (absenteeism, previous academic performance, and professional experience)	
Behavioral characteristics related to the student (personal effort and motivation)	
Academic qualification of professors (degree, work regime, and scientific production)	
Professional qualification of professors (teaching experience, professional experience, and certifications)	
Pedagogical qualification of professors (pedagogical training courses, research, and publications in accounting education)	
Institutional infrastructure (study environment, classroom structure, library, available material, didactic, and technological resources)	
Didactic-pedagogical organization of the course (pedagogical project, study schedule, and class size)	

Source: Own elaboration

Notes: (1) The traditional lecture methodology was included in the questionnaire because it is still widely used in the educational environment (even in remote classes)

In parts 1, 3, and 4 of the questionnaire, mean and Wilcoxon tests were adopted to verify if there is a difference between the means of grades attributed by teachers and students. In part 2, in addition to these tests, the Kruskal-Wallis test was also adopted for multiple comparisons. The adoption of non-parametric tests occurred because some of the datasets did not show a normal distribution. A significance level of 5% was adopted for all tests. The statistical tests mentioned reveal results that are limited to the sample of this study, which does not allow for generalizations.

4 Presentation and Discussion of Results

4.1 Characterization of Respondents

Most students, approximately 51.76% of the total respondents, identify as female, and about 70.59% claim to engage in remunerated activities. Similarly, in the study by Sousa et al. (2019), 69.28% of the respondent students also balance academic activities with remunerated ones. Another common point in both studies is regarding the age group, with the majority of respondents being up to 25 years old. Regarding the duration of enrollment in the course, 48.24% of students are enrolled in the initial periods (1st to 3rd), and approximately 65.29% did not participate in extracurricular activities.

Regarding the participating professors members in the research, 65.22% identify as female, and 69.57% of the respondents hold a doctoral degree, different from the sample of the study by Cruz et al. (2020), in which the majority identified as male and the most prevalent qualification was a master's degree. Similar points between both studies are regarding the distribution of age groups, with those aged 50 years or older being the least frequent, and the length of teaching experience, with the majority of respondents, approximately 69.56%, having up to 15 years of teaching experience.

4.2 Analysis of Results and Hypotheses

The data analysis from part 1 of the questionnaire was conducted according to the classification of the statements described in Table 1, followed by a comparison between the groups (students and professors). The calculation of the mean grades assigned for competencies,

skills, and attitudes is demonstrated in Table 4.

Table 4. Mean Grades Assigned by Group and by Category

Classification of Statements by Category	Means	
	Students	Professors
Technical Competencies	8,77	9,24
Skills	8,97	9,13
Attitudes	8,91	9,26

Source: Research data

Upon analyzing the means presented in Table 4, it is noted that concerning the grades assigned by the students, the highest average was for skills (IES 3), such as demonstrating commitment to continuous learning and being questioning and alert to identify conditions that may indicate possible distortion, error, or fraud, which aligns with the research by Ghani et al. (2018), Douglas and Gammie (2019), Plant, Barac, and Sarens (2019).

Regarding the group of professors members, the highest mean is identified in attitudes (IES 4), such as recognizing the importance of values and ethics in the exercise of the profession and using them to exercise judgment, which differs from the findings of Jacomossi and Biavatti (2017), according to which the surveyed teachers understand that accountants are more concerned with compliance with legal obligations, neglecting social issues. However, to affirm whether there are significant differences between the means, it is necessary to conduct statistical tests.

For this purpose and to test hypothesis H1, the Wilcoxon test was conducted. The results obtained are described in Table 5.

Table 5. Results of Wilcoxon Test – Importance Perceptions

Categories	P-Value
Competencies	0.097
Skills	0.794
Attitudes	0.297

Source: Research data

From the analysis of the p-value, it is noted that there is no difference in the mean between the grades assigned by students and professors in each of the categories, leading to the rejection of hypothesis H1 of this study. This indicates that the perceptions of both participant groups are aligned, signaling a convergence between the professional profile formed by the researched institution and the one desired by the market, as the actors involved in this formation process (students and professors) perceive the importance of the educational standards proposed by the IAESB (IES 2, 3, and 4).

In a way, these results present a counterpoint to those evidenced by Jacomossi and Biavatti (2017), who suggested that there is a difference in how IES are perceived. According to the cited authors, the Accounting Sciences course is more focused on technical education, leading to differences in the perception of the surveyed individuals, especially regarding competencies and skills. However, this was not confirmed by the results of the present analysis, as no significant differences were identified between the means assigned by students and professors.

Just like in part 1 of the questionnaire, in part 2, the mean of grades assigned to the statements were also calculated, following the classification described in Table 2. The grade means are presented in Table 6.

Table 6. Mean Grades Assigned by Participants by Skill Groups

Classification of Statements by Skill Group	Means	
	Students	Professors
Intellectual Skills	8.44	8.17
Interpersonal and Communication Skills	8.33	7.74
Personal Skills	8.51	7.81
Organizational Skills	8.68	8.09

Source: Research data

It is noted that the skill group receiving the highest mean grade from students is organizational skills, such as completing tasks within the established deadlines and rules. The reasons for students assigning a higher average to this group may be that the curriculum includes mandatory courses focused on organization and the establishment of rules and deadlines for the resolution and submission of activities throughout the course's disciplines. This perception of students aligns with the findings of Breda et al. (2021), which evidenced a greater agreement among undergraduates regarding the development of organizational skills throughout their studies.

In the case of professors members, the assignment of a higher mean to intellectual skills may stem from their perception of how the content is delivered during classes. For example, in the view of professors, the adoption of certain methodologies such as case studies and problem-solving may foster the development of intellectual skills, which are geared towards problem-solving, decision-making, and professional judgment, as demonstrated in the study by Cruz et al. (2020). From this perspective, professors may understand that the objective of implementing these methodologies is being fulfilled, and therefore, these skills are being developed.

Subsequently, the Wilcoxon test was applied to verify if there is a difference between the mean grades assigned by the respondents to the skill groups. The

results obtained from the test are presented in Table 7.

Table 7. Results of Wilcoxon Test – Skill Development Perceptions

Wilcoxon Test	
Skills Groups	P-Value
Intellectual Skills	0.4219
Interpersonal and Communication Skills	0.1460
Personal Skills	0.0759
Organizational Skills	0.0582

Source: Research data

Despite the highest means being assigned to different skill groups, when comparing students and professors, considering the p-value of the tests for each of the skill groups, it is noted that no significant differences were identified in the mean grades assigned by the participants. These results indicate that the perceptions of students and professors are similar regarding skill development.

Subsequently, the Kruskal-Wallis test was conducted to verify if there were differences in means among the skill groups and to identify if any of them received a higher mean grade, which could indicate which skills are more developed throughout the undergraduate program. The results are presented in Table 8.

Table 8. Kruskal-Wallis Test - Comparison of Grades by Skill Group

Multiple Comparisons						
	Students			Professors		
Skill Groups	Observed Difference	Critical Difference	Difference	Observed Difference	Critical Difference	Difference
Intellectual - Interpersonal and Communication	1,64	56,21	Não	5,07	20,77	Não
Intellectual - Organizational	48,8	56,21	Não	0,30	20,77	Não
Intellectual - Personal	21,40	56,21	Não	3,07	20,77	Não
Interpersonal and Communication - Organizational	50,44	56,21	Não	5,37	20,77	Não
Interpersonal and Communication - Personal	23,05	56,21	Não	2,00	20,77	Não
Organizational - Personal	27,39	56,21	Não	3,37	20,77	Não

Source: Research Data

The results of the test demonstrate that there were no differences in means when comparing the skill groups. Based on these results, it can be seen that, in the perception of both students and professors, no skill group surpasses the others, so all can be considered equally developed throughout the undergraduate program.

This may not only signify an alignment in the perceptions of the participants but also indicate that the way the courses and activities of the program are implemented in practice somehow meets the proposed development of skills advocated by IES 3. Consequently, hypothesis H2 was rejected, as it assumes that both students and professors perceive organizational skills to be the most developed, which was not confirmed by the applied tests and contradicts the results of the studies by Breda et al. (2021) and Sousa and Arantes (2022) regarding students' perceptions.

Regarding the analyses of parts 3 and 4 of the questionnaire, hypotheses H3, H4, and H5 were tested to evaluate the association between the development of professional skills and technical competencies and the curricular aspects, AM, and determinants of academic performance, according to the perceptions of students and professors. The overall averages, by participant group, of curricular aspects, AM, and determinants of academic performance were calculated, as per the classification presented in Table 3. The calculations performed are demonstrated in Table 9.

Table 9. Mean Grades Assigned by Participants per Characteristic

Characteristics	Means - Skill Development		Means - Competencies Development	
	Students	Professors	Students	Professors
Curricular Aspects	8.33	8.51	8.36	8.53
Active Methodologies	8.31	8.12	8.33	8.49
Determinants of Academic Performance	8.27	8.43	8.29	8.35

Source: Research data

Observing only the presented means it is identified that grades close to each of the characteristics were assigned. However, to verify if there is a difference between the means assigned by students and professors, the Wilcoxon test was applied, and the results are presented in Table 10.

Table 10. Wilcoxon Test Results - Comparisons of Grades between Characteristics

	Skills Development	Competencies Development
Characteristics	P-Value	P-Value
Curricular Aspects	0,875	0,956
Active Methodologies	0,278	0,941
Determinants of Academic Performance	0,864	0,776

Source: Research data

The results show that when comparing the mean grades assigned by students and professors, there are no significant differences for any of the analyzed characteristics. In other words, students and professors perceive that curricular aspects, AM, and determinants of academic performance are characteristics that are equally associated with the development of skills and competencies in accounting undergraduate education. Therefore, hypotheses H3, H4, and H5 of the research should not be rejected.

These results may denote that, in the perception of both students and professors of the undergraduate course investigated, there is an alignment of curricular aspects with what IES advocates, to promote the development of technical competencies and professional skills. As Breda et al. (2021) suggest, this reflects greater ease of access to the job market, and according to Carrozzo et al. (2020), it favors qualification for professional practice.

Regarding the AM, the results are in line with the study by Ayres and Cavalcanti (2020), Kenny et al. (2015) regarding TBL, and Souza et al. (2020) regarding gamification. This research adds to previous studies the joint analysis of various AM in their different categories (exposure-based strategies, use of art, problem-based learning, and dynamics), without dismissing traditional lecture-based teaching.

Finally, the findings support the argument that determinants of academic performance can serve as indicators of the development of competencies and skills, adding new conclusions to related studies, such as those by Rodrigues et al. (2017), Moleta et al. (2017), Lizote et al. (2019), Sousa et al. (2019), and Santos et al. (2020).

5 Final Considerations

This study aimed to assess the association between curricular aspects, active methodologies, determinants of academic performance, and the development of skills and competencies in the perception of students and professors of the undergraduate accounting program. To do so, we first sought to investigate the participants' perception regarding the importance of technical competencies (IES 2), skills (IES 3), and attitudes (IES 4), with an alignment in the perceptions of the participating groups identified.

This alignment may indicate that the undergraduate program is fulfilling its role in the professional development of students, which can be considered a positive aspect for the researched educational institution, as well as aligning the profile formed with the standards proposed by organizations such as IFAC and IAESB. Additionally, the results can be seen as a kind of feedback to the institution, as they demonstrate the perceptions of different actors involved in the educational process, showing how the program is perceived both by those involved in the pedagogical organization and by those in the learner condition. It was also found that there is harmony regarding the development of competencies and skills, which can be considered a positive outcome, as it demonstrates that education contributes to a more comprehensive professional formation that is more aligned with market demands.

It is also observed that, in the analyzed institution, the undergraduate program does not offer a strictly technical education, which contributes to professional development, given that the skills are relevant for accountants, as faced with new challenges, they are the ones that they can guarantee the perpetuation of the professional in the exercise of their duties, in addition to representing a difference in evaluation processes. The research results also reinforce the importance of maintaining an up-to-date pedagogical project and offering courses that are in line with professional requirements, as well as signaling the effectiveness of the adopted teaching methods.

Overall, this research contributes theoretically by adding new perspectives to the literature related to accounting education, as it complements previous studies in the field regarding the development of technical competencies and professional skills based on curricular aspects, methodologies employed, and determinants of academic performance.

In practical terms, this represents a collaboration for the student body, professors, and institutions by demonstrating the synergy of the analyzed characteristics, highlighting that the profile formed by the researched institution aligns with the requirements advocated by the job market. For students, it can provide additional assurance regarding the education they are receiving, as what they aspire to in terms of competencies and skills is aligned with what teachers tend to offer in these aspects. From the perspective of professors, it allows for an evaluation of how the curriculum and methodologies used facilitate the development of skills and competencies, and consequently, academic and professional performance. For the institution, understanding how an updated curriculum, qualified professors, and provided infrastructure can favor the formation of a more capable professional to meet market demands, based on the technical and behavioral competencies acquired in the undergraduate program, is relevant.

Finally, for future research, it is suggested that the sample be expanded to include professional accountants and that interviews be conducted to better capture the participants' perceptions. Qualitative research, through interviews, can allow for a richer understanding of the perceptions of those involved in the formation and hiring of accountants regarding the development of competencies and skills. Including professional accountants will enable an assessment of whether their perceptions are also aligned with those of undergraduate students and professors in Accounting regarding the competencies and skills developed for the workplace.

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