

Delimitations of a fantastic class and a good professor by accounting sciences students

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Abstract

Purpose: The research, based on the principles of adult learning (andragogy), aimed at identifying the factors that students of accounting courses consider essential for a fantastic class and a good professor.

Method: Data were collected from 278 participants over a three-year period (2021 to 2023) from three educational institutions. The survey was conducted in accounting classes on the first day of each semester. Both descriptive analysis and statistical methods, along with KH Coder 3® software for quantitative content analysis through computational linguistics, were employed.

Results: The descriptive analysis and co-occurrence networks indicated that a fantastic class is one that triggers intrinsic motivation in students, utilizing methodological and emotional stimuli that connect them to the content and the professor. A good professor is someone who integrates theoretical and practical knowledge, shows empathy towards students, and is effective and didactic in their teaching methodology.

Contributions: The evidence presented can be used to structure course syllabi and programs, course curricula, teaching methodologies and to improve relationships with students. Future paths are discussed at the end of the work.

Keywords: Fantastic Class; Good Professor; Andragogy; Accounting.

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Introduction

It is in Higher Education that instructors are challenged to seek teaching approaches that engage adult learners in their classes, aiming for effective education. The adult population that fills university hallways differs from children (Purwati et al., 2022), for whom content delivery is often based on the passive absorption of what is conveyed by the professor (Knowles, 2019; Machynska & Boiko, 2020). Education directed at adults requires attention to the individual's needs, emphasizing both the reasons for and the methods by which the teaching-learning process will unfold for each subject. This process includes diversifying teaching strategies and drawing upon students' prior experiences in an assimilative dynamic (Knowles et al., 2005; Purwati et al., 2022).

Knowles et al. (2005) emphasize that, among adult learners, internal pressures—or intrinsic motivation—stand out as the most powerful driver of learning. Indeed, various strands of literature across different fields support this perspective, highlighting that both instructors' characteristics and the way classes are structured have a significant impact on the motivation and learning outcomes of higher education students (e.g., Hu, 2020; Lopes et al., 2016; Urias & Azeredo, 2017).

Accounting education is part of these discussions, as difficulties in learning accounting content often stem from teaching methods based on memorization, lacking creativity, failing to incorporate appropriate real-life situations, and marked by a mismatch between students' expectations and instructors' pedagogical qualifications (Ay, 2012; Marques & Biavatti, 2019). This scenario also includes students from other disciplines who rely on accounting knowledge (e.g., Goh & Scerri, 2016). Such difficulties can be mitigated when content is delivered in an engaging, stimulating manner that connects with students' realities (Goh & Scerri, 2016).

However, not all instructors are engaging and motivating, and the absence of these qualities can lead to demotivation, low self-esteem, lack of institutional engagement, and, in more extreme cases, students dropping out of Higher Education (Brewer & Burgess, 2005). From this perspective, a well-established body of literature on the topic can be observed, as seen in the studies by Aultman et al. (2009), Gasser et al. (2018), and Li et al. (2022).

Perhaps it is in light of this context that various studies in the accounting field have sought to identify the attributes of a good instructor (e.g., Antonelli et al., 2018; Cruz et al., 2017; Farias et al., 2018; Marques et al., 2012; Miranda et al., 2012; Miranda et al., 2013; Nogueira et al., 2012; Tolentino et al., 2014). This study goes beyond merely mapping the attributes of a good instructor by identifying what characterizes an effective

class – referred to here as a “fantastic class” – from the perspective of the primary stakeholders: the students.

The concept of a good instructor is broad and reflects an individual's expectations regarding the professor's stance (Antonelli et al., 2018; Marques et al., 2012). Similarly, the definition of a fantastic class may vary from student to student and may even overlap with the traits associated with a good instructor. This subjectivity may help explain why the characteristics of a fantastic class have not yet been explored in the Accounting field. Therefore, the gap this study aims at addressing is the distinction between what defines a good instructor and what defines a fantastic class.

As student learning is at the core of this research, it is up to these individuals to answer the following question: What are the boundaries of a fantastic class and a good instructor according to undergraduate students enrolled in accounting courses?

This study aimed at identifying how undergraduate accounting students define a fantastic class and the attributes of a good professor in light of the principles of adult learning (andragogy).

Based on the results, advances are promoted in the literature, by providing a mapping not only of the characteristics required of professors, but also of the aspects desired by students for a fantastic class, thus, constituting a theoretical contribution of the research.

Innovation lies in proposing a discussion based on the fundamental principles of adult learning by Knowles et al. (2005). Furthermore, it is intended to discuss such definitions among students at different stages of the program, to understand how these perceptions converge or diverge throughout the course. Through this evidence, it is possible to plan classes and create a teaching environment adapted to the stage of the program in which the students are.

It is worth highlighting the personal and professional improvement of the professor, considering that teaching involves a process that requires continuous training and demands evidence to support their performance in the teaching process. The study by Hu et al. (2025), which carried out a comprehensive bibliometric review of publications on accounting education between 1960 and 2023, identified the growth of themes related to pedagogy, experiential learning, and competencies, highlighting these approaches as emerging and relevant trends. Therefore, understanding students' conception of a good professor and a fantastic class, from the perspective of adult learning, also enables

a more realistic view of the needs and expectations of this audience. As argued by Knowles et al. (2005), this perspective allows learning to be directly transferable to real-world situations, making it more meaningful and valuable for students in their personal and professional lives.

Therefore, practical contributions are provided to professors who can make use of this material for planning their classes and for creating a more effective and engaging teaching environment for adult students. Furthermore, this type of evidence can contribute to the definition of criteria for the selection of new professors, the recognition of good professors, the development of evaluation programs and performance incentives related to teaching practices, as well as provide a foundation for the development of educational guidelines (Carlos-Guzmán, 2021). The evidence from this research can inform discussions with the new curricular guidelines for Accounting programs, established by the Ministry of Education in 2024, which encourage the appreciation of active methodologies and the consideration of local realities in the teaching process.

In the theoretical field, the research seeks to engage in dialogue with the different principles of andragogy and provide an analysis based on the perceptions of students at various stages of the program. The research also has a longitudinal characteristic that made it possible to encompass perceptions of students at different moments of their academic journey.

In social terms, the study offers contributions that allow for the qualification of the student's experience throughout their higher education, with the appreciation of their experiences and autonomy in the learning process.

2 Theoretical Framework

2.1 Adult Learning

Andragogy focuses its attention on adult learning, more specifically on how to improve it (Knowles, 1988). Knowles was responsible for establishing principles, also referred to as assumptions, that are fundamental to adult learning (Purwati et al., 2022).

The first principle refers to the need to learn, in which the student needs to know why, what, and how to learn. This is relevant so that students have in mind what they are going to learn and how this content can be applied in their professional practice or personal life (Knowles et al., 2005). Machynska and Boiko (2020) recommend that professors introduce the content that will be taught in class by making explicit why this content is being

taught, as adults feel more satisfied when they perceive a sense of control over what is happening around them. Learning objectives can help achieve this principle.

The self-concept of learning (second principle) refers to the transformation of the student into an individual oriented toward becoming an autonomous learner and an active participant in their learning process (Knowles et al., 2005). As adults have more experience and maturity built from past experiences than children, these aspects create a need for the individual to feel a sense of belonging to the educational process. Promoting student involvement in learning needs analysis activities, inquiring about students' expectations, and encouraging an environment of experience-sharing tend to support the achievement of this second principle (Purwati et al., 2022).

As mentioned, adults accumulate past experiences (third principle) that are useful and inherent to the process of learning new content. These experiences make the classroom a plural environment, with preconceived mental images and worldviews that require a differentiated and engaging approach to this range of diversity (Knowles et al., 2005). Since for adults, experience serves as the foundation for what will be taught (Machynska & Boiko, 2020), their participation must be valued based on their experience. The diversification of teaching strategies, the exploration of prior experiences, and the involvement of the class are actions that can help guide this principle (Knowles et al., 2005).

Another principle highlighted by Knowles et al. (2005) links the content taught to individuals' daily lives and the development of specific tasks (fourth principle). This leads to the conclusion that content should be taught at the right moment, that is, when students perceive the usefulness and application of this content to real life. Machynska and Boiko (2020) share this argument by emphasizing that adults have an inherent need for immediate relevance and impact on their personal lives or work, stemming from the content they learn.

Since the content learned by adults evokes a sense of immediate application, as "they want to apply tomorrow what they learned today" (Knowles, 1988, p. 48), it is essential that the orientation to learning (principle 5) be based on the resolution of core problems. Therefore, the objective of this principle is that learning be problem-centered rather than subject-centered (Machynska & Boiko, 2020).

Finally, the motivation to learn (principle 6) highlights intrinsic aspects and personal reward in learning,

which are the main elements that lead an adult to want to learn (Knowles et al., 2005). It is important to note that the literature presents various pieces of evidence pointing to the role of extrinsic motivation in the learning process (Purwati et al., 2022), but it must be emphasized that internal factors are the most powerful motivators (Knowles, 1988). Knowles et al. (2005) indicate that internal motivation results from the combination of four factors: success, willingness, value, and enjoyment. Thus, students want to be successful, need to perceive a sense of choice derived from learning, need to value what they learn, and want to perceive the content learned as something enjoyable. Therefore, promoting a pleasant physical environment and respecting individual differences are elements capable of generating intrinsic motivation.

Knowles et al.'s (2005) six principles (student need to know, student self-concept, student prior experience, willingness to learn, learning orientation, and motivation to learn) apply to higher education, are an important instrument for planning the teaching process (Purwati et al., 2022), and guide the analysis of the characteristics of a fantastic class and a good teacher addressed in this research.

2.2 The Good Professor and the Fantastic Class

The teaching and learning dynamic is permeated by complex activities that require effort and willingness from both the professor and the student for the construction of knowledge (Lopes et al., 2016). Specifically, the professor bears the responsibility of having a solid academic background capable of providing students with quality learning and education (Andere & Araújo, 2008). Despite this, Andreato (2019) and Marques and Biavatti (2019) point out that Brazilian professors are limited in terms of didactic techniques and rely excessively on the lecture method, which, in turn, makes classes less productive and causes discouragement among students. This characteristic may be linked to the fact that professors' training is primarily focused on research, leaving pedagogical training in the background (Andere & Araújo, 2008; Brewer & Burgess, 2005).

In an attempt to mitigate the disadvantages of the lecture class, Andreato (2019) proposes the application of Freirean principles to the lecture format to make it more effective and a source of learning for the student. The suggested principles are: using dialogue, verifying students' prior knowledge, being cheerful, ethical, coherent, mastering the class content, promoting student autonomy, respecting diversity, fostering critical thinking, and wishing well for the student. The use

of these principles by professors can be a perceptive resource to facilitate student learning and development.

From this perspective, for students to learn effectively, the professor must, in addition to delivering the content, consider the students' prior experience as a resource for transforming everyday knowledge into specialized knowledge. This occurs through interaction and the exchange of ideas between professor and student (Lopes et al., 2016).

Beni et al. (2017) highlight that professors should be individuals endowed with patience, understanding, and motivation, who carry out the task of teaching effectively, always equipping themselves with up-to-date information that enables analogies with reality, and commonly valuing interaction with students. These and other aspects are pointed out in the literature as characteristics of a good professor (Beni et al., 2017; Cunha, 2010; Marques et al., 2012; Prim et al., 2020).

Cunha (2010) reveals that there is no universal consensus regarding the profile of a good professor; however, it is possible to list common characteristics identified by studies on this topic. Characteristics such as having scientific and pedagogical knowledge of the content, organizing the class context, being available to help, being fair, enjoying teaching, and maintaining a positive professor-student relationship based on friendship and empathy are, in general, attributes used to represent the good professor (Cunha, 2010).

Marques et al. (2012) highlight that the student structures their own conception of the "good professor" based on their historical-social context and their needs, and therefore, such a conception may change over time. In the accounting field, students generally characterize the "good professor" as someone who has knowledge and mastery of the content, clarity in explanations, didactics, and a good interpersonal relationship with the students (Antonelli et al., 2018; Cruz et al., 2017; Marques et al., 2012; Nogueira et al., 2012; Prim et al., 2020; Tolentino et al., 2014).

Thus, from the student's perspective, it seems necessary for the professor to be able to demonstrate and explain the importance of the content taught, to interact with the student during the class, and to maintain an interpersonal relationship. This combination is essential because it helps retain attention and increases student motivation (Beni et al., 2017).

Not rarely, the conception of the "good professor" is related to the characteristics of a "good class." Silveira and Leon

(2018) listed a series of factors associated with a good class, from the students' perspective, namely: dynamic, didactic, fun, motivating, engaging, and knowledge-enhancing. In addition, the way the professor organizes the class and personal relationships also influences whether the class is considered good. Therefore, the clarification of doubts, calmness, time to deliver the content, correction of exercises in class, and professor-student interaction are factors deemed necessary by the students (Silveira & Leon, 2018).

In the context of accounting higher education, Andere and Araújo (2008) point out that the accounting professor faces the challenge of combining theoretical and practical knowledge in a way that makes the class content enjoyable and understandable for students. The study by Rajeevan (2020) deepens the discussion on this challenge by investigating the gap between the education offered by higher education institutions and the practical demands of the accounting profession. The author advocates for the reformulation of curricula with a focus on experiential learning and sector-specific preparation of students from the beginning of their education, proposing a more effective articulation between universities and professional institutions. In this regard, accounting students highlight that the application of teaching techniques such as solving exercises after the theoretical explanation, using real-life examples linked to theory, and case studies helps in understanding the content and makes the class more interesting (Kutluk et al., 2015).

According to Stronge et al. (2011), a good class in accounting is the result of the professor considering the academic, social, and personal needs of the students. In the same vein, Lopes et al. (2016) emphasize that the student is present in their entirety in the classroom, and therefore, to deliver a good class, the professor must consider their complexity, as beyond the cognitive aspect, there is also subjectivity, emotions, culture, and their biological being.

In the classroom, the experience of the encounter between professor and student provides a context of knowledge, dialogue, and bilateral development, since the actors involved are active participants who contribute within their possibilities to the construction of knowledge (Lopes et al., 2016). In this sense, a good class is a dynamic process that occurs through the relationship between professor and student and therefore requires the continuous communication of the professor and the participation of the student in dialogues that effectively promote learning (Lopes et al., 2016).

Therefore, it is necessary to understand students'

perceptions regarding aspects related to the figure of the good professor and a fantastic class; this discussion may lead to the improvement of teaching practices aimed at more productive and effective instruction.

Thus, several investigations have aimed at understanding the relationship between the professor and their students. From these reflections, valuable contributions have emerged in the field of education, some of which are discussed in the following paragraphs.

2.3 Previous Literature

University stimulation was the subject of investigation by Brewer and Burgess (2005) when they researched academic motivation. The authors concluded that practical activities and teamwork encourage student attendance. However, when it comes to theoretical lecture-based classes, the results were the opposite; that is, this item was categorized as a demotivating factor for student attendance. Brewer and Burgess (2005), also concluded that this motivation can be observed when the professor maintains a good relationship and respect with their students, in addition to being open to criticism and suggestions about their classes.

Stronge et al. (2011) conducted a study to examine the classroom practices of more effective and less effective professors in mathematics education. The results indicated that more effective professors possess a set of unique approaches, strategies, and attitudes, and these characteristics are not observed in the profile of less effective professors. In this way, student engagement and performance are shaped by the professor's profile, and characteristics such as fairness and respect are present in this relationship, which, according to Stronge et al. (2011), ultimately increases student participation in the classroom. These results also align with the findings of Cunha (2010); for the author, the professor can build a friendly relationship with their students, in which friendship, communication, tolerance, and fairness are substantial characteristics for conducting an efficient class.

Tolentino et al. (2014) developed a study to identify Portuguese students' perceptions regarding the competencies required to be a good professor. The questionnaire obtained 127 valid responses, and the results show that ethical behavior, a good level of theoretical and practical knowledge, market experience, and good interpersonal relationships between student and professor are considered required competencies of a good professor. The study by Farias et al. (2018) also recognized commitment and ethics as attributes of a good accounting professor.

Lopes et al. (2016) developed a study with the objective of discussing the characteristics of a good class in higher education and, additionally, discussed the role of the student and the professor in the teaching and learning process. To carry out the study, the authors conducted a literature review on the existing literature on the topic and concluded that professors can conduct their classes in two distinct ways: the first is teaching-centered, and the second is learning-centered. The authors concluded that a class centered on the relationship between professor and student is more technicist, and students play the role of listeners of all the knowledge transmitted to them. In contrast, in a class centered on learning, mutual exchange relationships are established between the professor and their learners.

In the same direction, the investigation by Antonelli et al. (2018) highlighted the characteristics of a good professor from the perspective of accounting students from Generation Y. The findings led the authors to conclude that content mastery, as well as didactic knowledge, are aspects considered by students. Additionally, Antonelli et al. (2018) also found that students in the final years of their undergraduate studies value clarity in explanations, didactics, and content preparation as essential characteristics of a good professor more than first-year undergraduate students. These findings also corroborate the previous studies by Cruz et al. (2017), Nogueira et al. (2012), and Marques et al. (2012).

When researching the lecture class, Andreata et al. (2019) draw meaningful conclusions about this type of teaching approach. According to the authors, students should occupy a central role in the discussions presented by the professor, and the latter should encourage the collective participation of learners so that knowledge can be constructed jointly.

The results of the study by Prim et al. (2020) indicated that having theoretical and practical knowledge is a required characteristic of accounting professors. In addition to these factors, students pointed out that these professionals should be able to make connections between theory and practice. Physical characteristics and concern with appearance, however, were not significantly relevant in the results.

In the international context, studies have explored students' perceptions regarding faculty attributes classified as teaching, experience, research, service, and course affiliation, identifying teaching and experience as the most valued. Khayati and Ariail (2020) analyzed business students in Tunisia and the United States, showing that despite cultural and educational system differences, both groups consider teaching and experience more important than academic research, highlighting a gap between research and teaching. Gender differences were also identified, with female students valuing teaching-related attributes more, while male students prioritized experience.

Complementarily, Ling et al. (2025) investigated accounting students at a university with campuses in Malaysia and Australia, and revealed that Malaysian students prioritize the professor's content knowledge, while Australian students value communication effectiveness more. These differences reflect diverse cultural expectations, highlighting the need for adapted teaching strategies to enhance the perceived quality of business education.

Based on the discussions from previous studies, a synthesis was constructed linking the findings to the principles of andragogy discussed by Knowles et al. (2005), as shown in Table 1.

Table 1. Link between the fundamental principles of andragogy and previous studies

Andragogical Principle	Description	Previous Studies	Linked Aspects
1. Need to Know	Adults want to understand why, what, and how to learn, recognizing the immediate relevance of the content.	Beni et al. (2017); Ling et al. (2025); Marques et al. (2012); Silveira and Leon (2018); Tolentino et al. (2014).	Clarity in class objectives, professional contextualization, and alignment between content and accounting practice.
2. Self-Concept	They value autonomy, active participation, and protagonism in the learning process.	Andreata (2019); Brewer and Burgess (2005); Lopes et al. (2016); Urias and Azeredo (2017).	Interactive methodologies, encouragement of participation, co-construction of knowledge, and student empowerment.
3. Prior Experience	Their experiences serve as a basis to integrate new knowledge, especially applied to their profession.	Goh and Scerri (2016); Kutluk et al. (2015); Lopes et al. (2016); Prim et al. (2020).	Use of real examples, accounting case studies, and appreciation of students' practical repertoire.
4. Readiness to Learn	They are open to learning content applicable to their immediate reality, and are exceptionally professional.	Antonelli et al. (2018); Cruz et al. (2017); Farias et al. (2018); Stronge et al. (2011).	Class planning focused on the market, practical and transferable content, and adaptation to the routine of working students.
5. Orientation to Learning	They prefer problem-solving content focused on concrete and applicable problems.	Andreata (2019); Brewer and Burgess (2005); Khayati and Ariail (2020); Miranda et al. (2013); Prim et al. (2020).	Case studies, Accounting practices, exercise solving, challenge- and task-oriented approach.
6. Motivation to Learn	They are driven by internal factors such as pleasure, fulfillment, and the usefulness of learning.	Antonelli et al. (2018); Aultman et al. (2009); Beni et al. (2017); Farias et al. (2018); Gasser et al. (2018); Li et al. (2022); Silveira and Leon (2018).	Engaging and fun classes, good professor-student relationship, welcoming environment, and emotional appreciation of learning.

Source: Authors.

As observed in previous studies, the characteristics required of a good professor can be categorized into theoretical and practical knowledge, including relational aspects, which become essential attributes for conducting a participative, engaging, and effective class – that is, a fantastic class. Furthermore, it is possible to link aspects already mapped in the literature with the principles of Andragogy.

3 Methodology

3.1 Approach, Participants, and Data Collection Techniques

This is a descriptive and longitudinal study with data collection conducted in the years 2021, 2022, and 2023 at three Higher Education Institutions (HEIs) in the southern region of Brazil: one federal public, one state public, and one private. Data collection took place synchronously during the remote teaching period in 2021 and in person during 2022 and 2023. Data were collected on the first day of classes each semester to minimize possible biases arising from students' current performance in the courses taken. Non-probabilistic sampling was chosen due to accessibility.

Data collection was conducted with undergraduate students from the courses Introduction to Accounting, Financial Statement Analysis, Auditing, Cost Accounting, Managerial Accounting, Economic-Financial Analysis, and Corporate Finance. Courses related to Accounting were selected to cover classes from different years. A total of 278 responses were obtained, all valid for analysis.

3.2 Data Collection Instrument

The questionnaire consisted of two blocks of questions. The study by Hu (2020) supported the development of

this instrument. According to Hu (2020), self-reported surveys should be give voice to students through the use of open, direct, and objective questions. Therefore, two questions were developed, which composed the first block of the instrument, namely:

Question 1: In your opinion, what is necessary for a class to be fantastic?

Question 2: In your opinion, what does a good professor need to have?

Finally, the second block gathered information about the educational institution, age, and academic term of the students.

3.3 Respondents' Profile

The respondents have an average age of 23.04 years, a median of 21 years, with a minimum age of 17 and a maximum of 60 years. Regarding gender, 139 respondents are female (50%) and 139 are male (50%). Among these, 136 participants were enrolled in the 1st year (48.92%) of the undergraduate program, 37 respondents in the 2nd year (13.31%), 56 participants in the 3rd year (20.14%), and 49 students were in the 4th year (17.63%).

3.4 Data Analysis Process

The data analysis was divided into three stages: (i) adherence to the fundamental principles of adult learning; (ii) definitions of a good professor; and (iii) definitions of a fantastic class. For stage (i), the definitions of a fantastic class were categorized based on the six principles of Knowles et al. (2005), which are summarized in Figure 1.

Figure 1. Fundamental Principles of Adult Learning

1. Need to Know	2. Self-Concept	3. Prior Experience	4. Readiness to Learn	5. Orientation to Learning	6. Motivation to Learn
Clarity about why, what, and how to learn.	Transformation of the student into an autonomous individual and participant in the learning process.	Valuing the student's prior experience in the learning process.	Linking content to the student's real life.	Learning based on problem-solving.	Promotion of intrinsic motivation in the learning process.

Source: Knowles et al. (2005).

Each comment could fit into more than one fundamental principle or even none. The categorization was performed through individual reading and classification of the comments by two professors with academic publications in accounting education. Subsequently, a third professor, who also has scholarly publications in the field, reviewed and adjudicated any classifications that differed between the first two. Thus, the final classification of each comment regarding a fantastic class was generated, aligned with the fundamental principles of adult learning.

After analyzing the fundamental principles of adult learning, for stages (ii) and (iii), the software KH Coder 3® was used to assist in counting the frequency of adjectives representing a good professor and a fantastic class from the students' perspective.

Next, students were divided into three groups according to their educational stage. The Beginning group included first-year students ($n = 136$), the Middle group comprised second- and third-year students ($n = 93$), and the Final group encompassed fourth-year students ($n = 49$). With this grouping, KH Coder 3® was also employed in stages (ii) and (iii) for quantitative content analysis based on text mining using computational

linguistics. To this end, co-occurrence network analysis was performed, grouping words according to their proximity to reveal similarity communities based on the descriptions of a fantastic class and the characteristics of a good professor. Relationships can be observed using the Jaccard coefficient, which ranges from 0 to 1, where values closer to 1 indicate greater similarity.

The Jaccard coefficient determines whether there is similarity in the occurrence of words regardless of their frequency (Higuchi, 2016, p. 47). With the use of co-occurrence networks, the bias of subjectivity employed by the researcher is minimized, since the evidence is obtained objectively. Thus, this study aims, through co-occurrence networks based on the Jaccard coefficient, at outlining the characteristics of a fantastic class and a good professor.

4 Results

4.1 Adherence to the Fundamental Principles of Adult Learning

The classification of the adherence of the definitions of a fantastic class to the principles of Knowles et al. (2005) is presented in Figure 2.

Figure 2. Categorization of comments according to the fundamental principles of adult learning

Principles	Principle Summary	F	Example of Definition
1. Need to Know	Clarity about why, what, and how to learn	122	Good explanation and examples contextualizing what is being taught.
2. Self-Concept	Transformation of the student into an autonomous individual and participant in the learning process	19	Updated information on issues relevant to the course, discussions of ideas and productive debates.
3. Prior Experience	Valuing the student's prior experience in the learning process	06	A participatory class that allows everyone to participate and be both relaxed and not too theoretical, but also enables conversation and sharing of ideas.
4. Readiness to Learn	Linking content to the student's real life	56	I can understand and relate the subject to everyday things.
5. Orientation to Learning	Learning based on problem-solving	14	Practical demonstrations, solving various exercises with real events.
6. Motivation to Learn	Promotion of intrinsic motivation in the learning process	136	Relaxed, fun, with good humor, but able to clearly convey all the content in a simple way.
No adherence to principles		13	No exams

Legend: F = Frequency. Source: The Authors.

Of the 278 definitions obtained, 136 contained some aspects related to motivation to learn, indicating that intrinsic motivation awakened through relaxed, light, and fun classes contributes to student engagement. Indeed, Knowles (1988) had already warned that intrinsic motivation is one of the most potent motivators of learning, involving factors such as will, value, pleasure, and success. These observed definitions align with the discussions of Andreata (2019), who emphasizes the need to use teaching methods that engage students during their classroom experience, and with Silveira and Leon (2018), who list dynamic, fun, and motivating classes as those desired by students.

The definitions also indicate that clarity about why, what, and how to learn plays a prominent role in the perception and experiences of a fantastic class, through the principle linked to the learner's need to know, with 122 mentions. The theoretical support for these findings aligns with the idea that the student seeks a discussion environment in which they can interact with a professor capable of explaining but also demonstrating where, how, and why to apply the knowledge being constructed (Beni et al., 2017).

This alignment corresponds to the third principle, which addresses readiness to learn - with 56 definitions - in which there is a need to link content to students' real experiences. Kutluk et al. (2015) emphasize that one of the main challenges for professors is to structure a class that harmonizes theoretical content with practical examples and experiences. Therefore, a dualism between professor and student in the teaching-learning process is necessary (Lopes et al., 2016).

Finally, to a lesser extent, definitions consistent with the principles of the student's self-concept (19 definitions), orientation to learning (14 definitions), and the student's prior experience (6 definitions) were observed. These results indicate that students associate a fantastic class mainly with the professor's performance, and not with their active participation as students. This conception

may be linked to the traditional lecture classes, which are excessively used in Brazil and need to be enhanced with methodologies that promote better learning for the student, as mentioned by Andreata (2019).

Although the Accounting course is characterized by professional practice and a high level of professional insertion, it is observed that the definitions provided by the students point to elements of intrinsic motivation and future perspective, from the standpoint of the applicability of the content learned with a view to the labor market, rather than confirmation of knowledge of current professional practice.

Furthermore, a still traditional conception of class structure is perceived, in which the professor occupies the central role, and the student is the recipient of information. This perception conflicts mainly with the principle of self-concept, which is based on the autonomy and protagonism of the student in the learning process (Knowles et al., 2005). The low frequency of reports related to principles that require a prominent role of students may suggest a pedagogical culture in which students do not see themselves as active agents in the teaching-learning process. This finding raises concerns, as the accounting profession demands autonomy and proactivity from its professionals.

By identifying that the definitions reach, to a greater or lesser extent, the principles of Knowles et al. (2005), this aligns with Purwati et al. (2022), who advocate for the use of these principles as a planning tool to be utilized by professors. Observing this theoretical guidance represents an advance in the research in relation to the existing literature in accounting, especially in Brazil.

4.2 Definitions of the Good Professor

Regarding the definitions of the good professor, the most frequent adjectives in the students' definitions are presented in Figure 3.

Figure 3. Adjectives in Definitions of the Good Professor

Adjective	Derivatives	F	Example of Definition
Good	Good; good; bons.	95	• Technical knowledge about the area of expertise, good oratory, good reception and dialogue with students, good humor; • Good didactics, knowing how to explain well and focus on the topic without straying from the subject.
Accessible	Not applicable	07	• A good professor needs to be accessible, put themselves in the student's place. They need to explain the content as clearly as possible, making the subject light and interesting.
Clear	Clear	07	• Clear and didactic explanation of what is being transmitted, with materials so that students can follow the class.
Different	Different	06	• Be flexible, know how to explain in different ways for better understanding / • Ease in showing the subject with a broad vision of it, focusing on exercises and different forms of learning.
Understanding	Not applicable	05	• Be understanding and didactic. • Be understanding and concerned with the good development of their students.

Legend: F = frequency. Source: authors.

Thus, it is possible to verify that the adjective “good” ($F = 95$) was the most frequent; from the students’ perspective, to be a good professor, the professional must be patient, have technical knowledge, good didactics, empathy, and good oratory skills. Next, the adjectives “accessible” ($F = 7$) and “clear” ($F = 7$) appear with the same frequency. Regarding the first adjective mentioned, the data reveal that for students, an accessible professor uses clear language, puts themselves in the students’ place, and is also friendly and welcoming. Concerning the adjective “clear,” students expect the professor to be didactic and clear in their presentations, especially with the materials they provide. These attributes align with the creation of a respectful and stimulating learning environment, which is one of the key elements of the motivation to learn principle.

The adjectives “different” ($F = 6$) and “understanding” ($F = 5$) appear next. For the students, a professor considered “different” and “understanding” can explain a topic in different ways, as well as to develop diversified exercises focused on learning. Consequently, students describe the understanding professor as a professional who cares about students’ learning and understands their reality, avoiding overburdening them with activities.

The findings regarding the adjectives “good” and “accessible” align with the manuscripts of Prim et al. (2020), Stronge et al. (2011), and Tolentino et al. (2014). The evidence found made it possible to conclude that

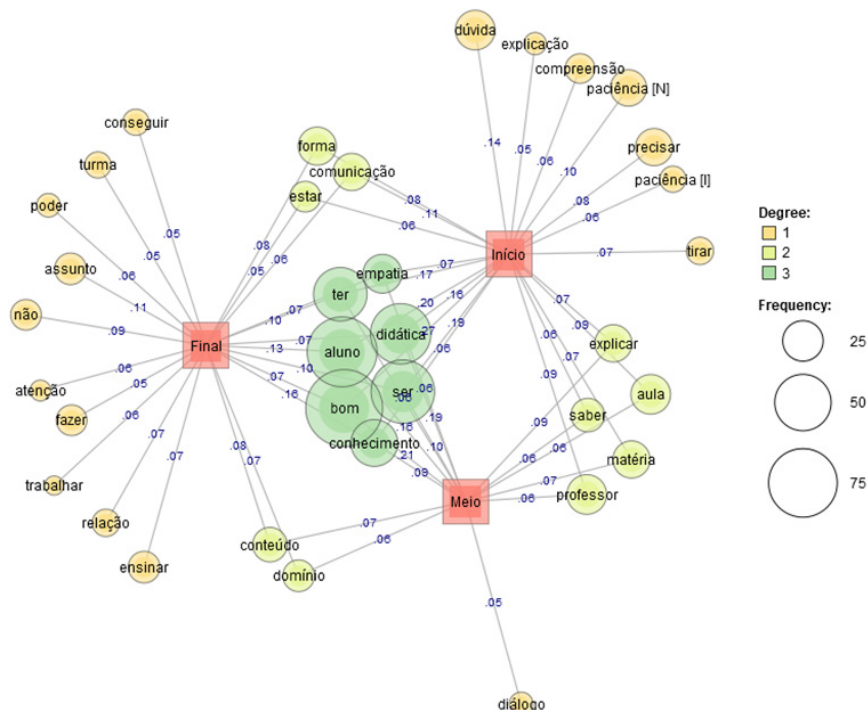
the profile of a good professor is anchored in technical knowledge, class engagement, and a strong relationship between the professor and the students. In addition to these factors, it is expected that professors have empathy and didactic mastery, as pointed out by Antonelli et al. (2018).

Nonetheless, it is important to reflect that this required profile of professors is influenced by the affective climate in the classroom, structural aspects of the university, class size, and how students perceive their relationship with the professor, as pointed out by Gasser et al. (2018).

Regarding the adjectives “different” and “understanding,” the results can also be seen in the studies of Brewer and Burgess (2005), Cunha (2010), and Farias et al. (2018), whose authors concluded that maintaining a friendly and empathetic relationship with students is a factor that stimulates the learning process, in addition to commitment and professional ethics. However, these findings diverge from Aultman et al. (2009), who concluded that professors often have many insecurities regarding maintaining a good relationship with students, as trying to maintain a good relationship can sometimes mean losing control of the class and the teaching level itself, as reported by the research participants.

Figure 4 presents the co-occurrence networks regarding a good professor according to the students’ stage of education.

Figure 4. Co-occurrence Networks of a Good Professor



Legend: “Início” = Beginning; “final” = End; “Meio” = Middle; “dúvida” = doubt; “explicação” = explanation; “compreensão” = comprehension; “paciência” = patience; “precisar” = to need; “tirar” = take out; “explicar” = to explain; “aula” = class; “saber” = to know; “matéria” = subject; “professor” = professor; “diálogo” = dialogue; “conteúdo” = content; “domínio” = mastery; “ter” = to have; “empatia” = empathy; “Didática” = Didactics; “ser” = to be; “aluno” = student; “bom” = good; “conhecimento” = knowledge; “fazer” = to do; “atenção” = attention; “não” = no; “assunto” = issue; “poder” = power; “turma” = group; “consequir” = to manage. Source: The Authors.

The definition of a good professor reflects the trajectory experienced in the educational environment in which the students are immersed. To understand the elements that give meaning to the definitions of a good professor, co-occurrence networks were used, grouped according to the respondent's stage of education (beginning, middle, or final).

Entering higher education imposes on students a dynamic distinct from that of secondary education. Performance evaluation metrics, interpersonal relationships, study dynamics, and adaptation to the educational institution are some of the elements that characterize this stage (Anjos et al., 2022; Meurer et al., 2020). Recognizing this context is important to understanding the co-occurrence networks generated from the definitions of a good

professor according to the different stages of the course.

For students at the beginning of the course, words such as "patience," "clear up," "doubt," and "understanding" characterize the good professor. These words, together with their reports, refer to the need for an empathetic, attentive, and patient professor for students at the beginning of the course. This approach is necessary because, for some students, it may represent their first contact with the university environment. According to Silveira and Leon (2018), professors must develop motivating classes capable of increasing student engagement during classroom activities. Examples of reports by course stage allow these specifications to be visualized (Figure 5).

Figure 5. Reports of "Good Professor" by Course Stage

Exemplifications of Reports	Stage
Knowledge of the students' learning level, considering that not all learn in the same way or at the same pace, the professor must be aware to support the limits of their students in the best possible way. (Participant 23)	Beginning stage
Needs to have patience, be understanding of the students' situation, and be didactic. (Participant 265)	
In my opinion, the most important thing a professor can have to be considered good is mastery and presentation. (Participant 70)	Middle stage
Didactics and full mastery of the content. (Participant 95)	
Mastery of the subject (theoretical and practical). (Participant 52)	Final stage
Have a relationship with students, be understanding of their reality, avoid overburdening them, be updated. (Participant 241)	
Understanding, as it is an evening course where everyone works, and a good percentage comes from other cities. (Participant 50)	

Source: The Authors.

The definitions of students who are in the intermediate stage of the course show that they desire a professor who knows the subject, explains the content, and has mastery of what is taught, as well as establishes a dialogue with the class. Commonly, the courses in the second and third years, which characterize the group called Middle, delve into more specific accounting knowledge and require greater dedication from students to study more applied content. Thus, it is reasonable to believe that expectations arise to have contact with professors who master these more complex contents and know how to convey them clearly and dialogically to students. These findings contribute to the arguments of Kutluk et al. (2015), who state that it is important for accounting students to solve practical problems in class, and when the professor relates the subject to their daily life, the course becomes more attractive.

These findings resemble those of Antonelli et al. (2018),

who state that content mastery, as well as the preparation of good materials, are aspects more observed by students in the final stage. However, the results presented here show that this attention is greater among students in the intermediate stage of the course (2nd and 3rd years).

For those belonging to the final stage, words such as "teach," "relationship," "work," and "do" stand out. Students in the final stage of the course are commonly already inserted in the labor market and seek comprehensive knowledge at both theoretical and practical levels, as highlighted by Antonelli et al. (2018) and Prim et al. (2020). There are also expectations that the professor understands the students' work routine and considers this when structuring their course.

In turn, words such as "empathy" and "didactics" were linked to students in the Beginning, Middle, and

Final stages of the course, reinforcing the conception that the professor's teaching style and empathy are desired elements regardless of the course stage.

Therefore, although students value professors who are patient, didactic, knowledgeable, connect theoretical and practical knowledge, and understand the students' work routines, these elements become more specific when observing the different stages of the course. The evolution of students' expectations throughout

the course, ranging from patience and empathy to technical competence and practical mastery, shows how such perceptions are articulated with students' experiences and the different principles of andragogy.

4.3 Definitions of a Fantastic Class

Regarding the definitions of a fantastic class, Figure 6 presents the adjectives and their frequency in the dataset.

Figure 6. Adjectives in Definitions of a Fantastic

Adjective	Derivatives	F	Example of Definition
Good	Not applicable	60	• A good explanation, understanding between student and professor, a dynamic class; • Collaboration and good participation from students; • Good communication between professor and students; • A good explanation that leads to a good understanding of the content, interaction.
Dynamic	Dynamics	38	• The professor should be dynamic and always bring different and new things; • Dynamic and focused on conveying the maximum knowledge; • Being a dynamic class. Not a class with slides.
Practical	Practicals	15	• Practical and current examples; • Interesting, with practical cases and didactic presentation; • Classes with practical examples in daily life.
Fantastic	Not applicable	09	• For me, a fantastic class is not just about presenting slides. It has dynamism and encourages participation. Group activities and debates.
Easy	Not applicable	08	• Being dynamic, with an explanation that is easier to understand for most of the class, providing information beyond the curriculum.
Real	Not applicable	08	• In my opinion, when the professor has a sense of humor and uses simple and real examples to talk about a certain topic, the class becomes incredible. Perguntar ao ChatGPT

Legend: F = frequency.
Source: The Authors.

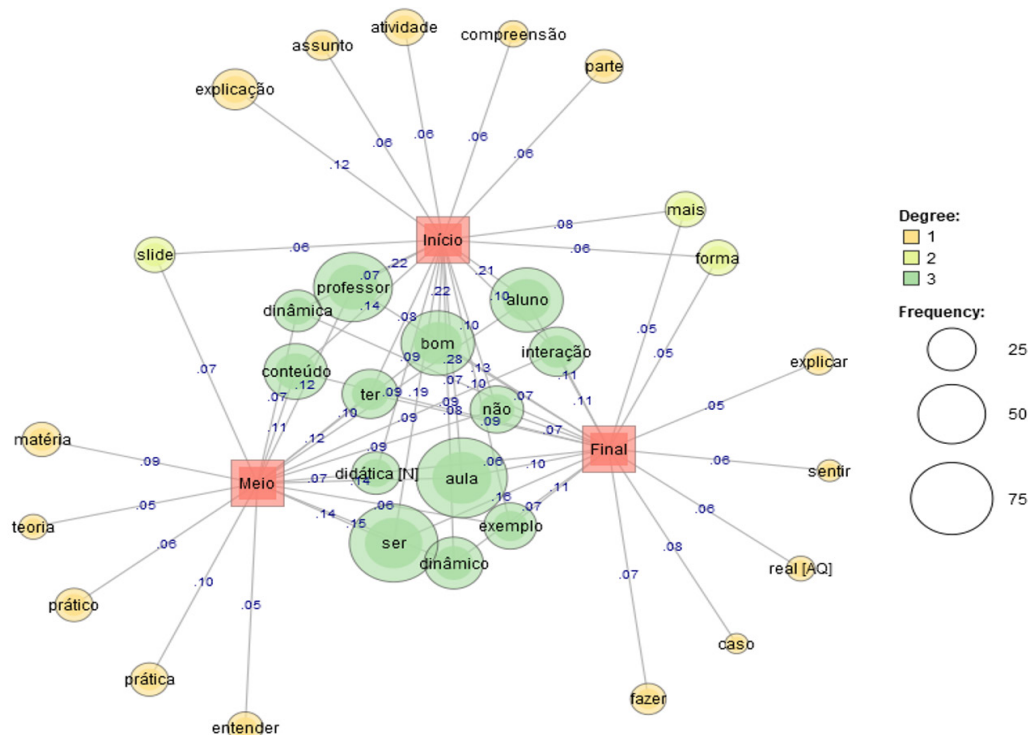
It is noted that the adjective "good" ($F = 60$) and its derivatives were the most used by students to refer to a fantastic class. In other words, in the students' opinion, for a class to be fantastic, there must be "good explanation," "good communication between professor and student," and others. The adjective "dynamic" ($F = 38$) was also used to describe a fantastic class, mainly linked to the need for the professor to bring different methodologies to the class and not be stuck to slides. The adjective "practical" ($F = 15$) was used to refer to "practical examples" and "practical cases" as necessary elements for a fantastic class. In addition to these, the adjectives "fantastic" ($F = 9$), "easy" ($F = 8$), "real" ($F = 8$), and their derivatives were applied to contextualize the fantastic class, indicating that dynamism, interaction between professor and student, and the reconciliation between the content seen in class and reality are necessary for students to achieve facilitated understanding.

These attributes indicate strong adherence to the principles of readiness to learn, orientation to learning, and motivation to learn (Knowles et al., 2005). Students expect classes to generate immediate value, solve real problems, and provide pleasure during the process, which are central elements of intrinsic motivation.

These results are similar to those found by Silveira and Leon (2018), where students characterize a good class as "dynamic" and with "good interaction between professor and student." Thus, the results show that a dynamic class with practical examples and interaction between professor and student are recurring adjectives used by students to describe good or fantastic courses. These findings also contribute to the reflections of Stronge et al. (2011), where the authors state that effective professors have attractive teaching approaches; therefore, a dynamic class will also depend on good

interaction between the professor and their students. networks of a fantastic class. Figure 7 presents the co-occurrence da boa interação do professor com seus alunos.

Figure 7. Co-occurrence Networks of a Fantastic Class



Legend: "Início" = Beginning; "Meio" = Middle; "Final" = End; "assunto" = issue; "atividade" = activity; "compreensão" = comprehension; "parte" = part; "explicação" = explanation; "slide" = slide; "matéria" = subject; "teoria" = theory; "prático" = practical; "prática" = practice; "entender" = understand; "professor" = professor; "dinâmica" = dynamic; "conteúdo" = content; "ter" = have; "Didática" = Didactics; "ser" = to be; "bom" = good; "aluno" = student; "interação" = interaction; "não" = no; "aula" = class; "exemplo" = example; "dinâmico" = dynamic; "explicar" = to explain; "sentir" = to feel; "real" = real; "caso" = case; "fazer" = to do.
Source: The Authors.

Ay's (2012) warnings about the limitations of entirely lecture-based classes without interactions between students and the professor find echoes in the results of this research. In the initial stages, it is observed that students desire classes with didactic explanations that enable content

comprehension, as well as differentiated activities to reinforce the learned knowledge, as perceived in the co-occurrence networks with words such as "comprehension" and "activity" and in the reports shown in Figure 8.

Figure 8. Reports of "Fantastic Class" by Course Stage

Exemplifications of Reports		Stage
Teacher's attention to students, well-made slides, support for doubts, didactic and not too fast explanation. This makes the class dynamic. (Participant 213)		Beginning stage
The interaction between the teacher and students is essential, so that learning is more the focus of the class, with dynamics of different activities throughout the subject. (Participant 23)		
A more didactic class, without being heavy, with differentiated activities for fixing the content. (Participant 247)		
Clarity in explaining the subject is necessary. (Participant 56)	Putting theory into practice with dynamic activities. (Participant 74)	Middle stage
Dynamic, direct class, but content is not presented too quickly, one on top of the other. (Participant 68)		
Classes that address everyday professional cases and not just theoretical concepts. (Participant 52)	Teacher and class delivery. Real cases related to the subject. (Participant 237)	Final stage
It is important that contents are compared with real cases for better understanding. (Participant 242)	Interaction with students, real demonstrations, comparisons, examples, and not overdoing extra activities. (Participant 2)	

Source: The Authors.

For students in the middle of the course, a fantastic class is one in which there is a connection between practical and theoretical content, and where the student can clearly understand what is being taught. Entry into the labor market may be one of the elements that contribute to this desire for content more applied to daily life compared to incoming students.

For students in the final stage of the course, words such as “real” and “case” were highlighted in their co-occurrence networks. Students in more advanced stages of the course tend to have more professional experience in the field, and classes with these characteristics help students connect the knowledge seen in class with their professional daily lives.

Tolentino et al. (2014) and Prim et al. (2020) highlight that the challenge for professors consists of staying updated with what occurs in the labor market to adapt their classes to align theoretical knowledge with practical application.

Finally, in the co-occurrence network common to all stages (green color), words such as “dynamic,” “interaction,” “didactic,” and “example” connect and highlight the need for a light class that captures students’ attention through examples and with a professor capable of gaining the students’ attention. The conduct of this class and the need to establish a good relationship are seen in the studies of Aultman et al. (2009), Gasser et al. (2018), and Li et al. (2022).

Therefore, there is a clear desire for classes connected to professional reality, with practical application and emotional involvement. This highlights how students expect learning to be relevant and meaningful (principles 4, 5, and 6), reaffirming that a fantastic class is, above all, one that mobilizes the adult to learn with purpose, enthusiasm, and application to real problems.

5 Conclusions

The results showed adherence of the definitions of a fantastic class to the principles of adult learning, especially regarding motivation to learn. Thus, from the students’ perspective, a fantastic class is one capable of promoting internal stimuli that makes them enjoy learning. This is because when students enjoy the learning process, they feel more engaged, enthusiastic, and motivated, and consequently perceive the class as more productive and better.

Regarding the definitions of the good professor and the fantastic class, the findings reveal the need for teaching performance centered on theoretical and practical knowledge, embodied in a friendly relationship between professor and student. However, it is important to highlight

the existence of a thin line between what students expect and what is offered by professors, as various factors must be considered in this discussion, such as the conditions and institutional support that professors receive from the institution to which they are affiliated.

It is also noted that, in students’ perception, the definitions of a good professor and a fantastic class are closely linked and inseparable. Reports simultaneously linking clarity, empathy, didactics, and connection to practice are present as central elements of both concepts. This close connection reinforces the proposition that, in students’ perception, the professor’s performance and behavior intensely condition the experience of a fantastic class. Therefore, there is room to discuss how a fantastic class can be structured based on sharing protagonism with the students.

Thus, the critical reflection on the centrality of the fantastic class in the figure of the professor is pertinent and raises reflections about the limitations of student autonomy in relation to current teaching models and how much this limitation contradicts andragogical principles, especially self-concept. This finding indicates that there is a need for stronger promotion of student autonomy.

The implications of this research are diverse. In practical terms, it can reinforce the importance of promoting professional development policies that are periodically examined and aligned with the Structuring Teaching Core (STC) and the course collegiate, in order to improve teaching practice. The STCs can also make use of this evidence to promote a balance between theoretical and practical courses aimed at achieving the principles of andragogy.

The promotion of continuous professor training aimed at preparing them to apply dynamic and practical methodologies in their classes is a point to be considered. Moreover, there is an emphasis on the affective professor-student relationship, drawing attention to how interpersonal relationships built in the classroom affect students’ perception of learning effectiveness.

These attitudes, combined with constant communication (feedback), can reduce student complaints, as well as improve teaching performance, motivation, and student achievement in courses, whether offered in the early or final years of the program.

In theoretical terms, the research innovates by highlighting the relevance of applying the principles of andragogy in Brazilian accounting education. The study also presents conceptual definitions of the good professor and the fantastic class. Moreover, the use of computational methods to correlate the

evidence is a differential that can inspire future studies.

Finally, the findings are limited to the research sample and the chosen time frame. The focus on accounting students, often characterized as working students, should also be considered when comparing the findings with different scenarios. Future research may use the principles of andragogy combined with behavioral theories, such as Self-Determination Theory, in proposing engaging teaching methodologies for accounting education.

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