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The accountant's competences from the point of view of professionals working in the city of Vitória de Santo Antão - PE

Las competencias del contable según la visión de los profesionales que trabajan en la ciudad de Vitória de Santo Antão – PE

As competências do contador sob a ótica dos profissionais atuantes da cidade de Vitória de Santo Antão – PE

Authors

Andreza Moura dos Santos

Master in Controllershship at the Postgraduate Program in Controllershship (PPGC) at the Federal Rural University of Pernambuco (UFRPE), Recife, Brazil. Rural Federal University of Pernambuco. Address: Rua Dom Manuel de Medeiros, s/n - Dois Irmãos, Recife - PE, Brasil. CEP: 52171-900. Identifiers (ID):

ORCID: <https://orcid.org/0000-0001-6487-301X>

Lattes: <http://lattes.cnpq.br/0544758787819245>

E-mail: andreza4msantos@gmail.com

Tania Nobre Gonçalves Ferreira Amorim

PhD in Administration in Business Strategies at the Federal University of Paraíba, (UFPB), Joao Pessoa, Brazil. Federal Rural University of Pernambuco, Department of Administration. Address: Rua Dom Manuel de Medeiros, s/n - Dois Irmãos, Recife - PE, Brasil. CEP: 52171-900. Identifiers (ID):

ORCID: <https://orcid.org/0000-0002-9927-4241>

Lattes: <http://lattes.cnpq.br/2951129655100886>

E-mail: tanobre@gmail.com

Tácio Marques da Cunha

Master in Controllershship at the Postgraduate Program in Controllershship (PPGC) at the Federal Rural University of Pernambuco (UFRPE), Recife, Brazil. Rural Federal University of Pernambuco. Address: Rua Dom Manuel de Medeiros, s/n - Dois Irmãos, Recife - PE, Brasil. CEP: 52171-900. Identifiers (ID):

ORCID: <https://orcid.org/0000-0002-8310-562X>

Lattes: <http://lattes.cnpq.br/0713480250728003>

E-mail: taciomarquesac@gmail.com

Abstract

Objective: The present research aimed to identify which competences are desirable to the accountant from the perspective of the accounting professionals who work in the offices of the city of Vitória de Santo Antão, in Pernambuco.

Methodology: A descriptive field survey research was carried out, with a quantitative approach and the use of a specific questionnaire, applied to a sample of 26 accounting firms. The study considered the classification of competencies of the standard established by the IFAC International Federation of Accountants (2012), categorized as: intellectual; technical and functional; personal; interpersonal and communication; and organizational and business management, as well as the use of the set of competencies defined by the studies of Cardoso (2006), Callado and Amorim (2017). The research data were collected in person and by email, being treated with the aid of Microsoft Excel software, enabling the construction of tables for analysis.

Results: The competences of the accountant indicated by the professionals of the area working in the offices located in the city of Vitória de Santo Antão, in Pernambuco, were consistent with those provided by IFAC (HEI 3), highlighting them with the highest level of importance, among the five categories classified in that standard: ability to identify problems, acting in accordance with the legislation, acting with ethics and integrity, working in a team, knowing how to manage and organize time well. One notices a trend towards the new role of the accountant, who is no longer seen as a mere "bean counter" but as a "business partner".

Study Contributions: Identifying and understanding which are the competencies required of the accounting professional can assist in the growth and development of the same in organizations, since even though there are several investigations on this subject, it is consensual the understanding that the competence of the accountant is a construct in formation, thus not consolidated. Another contribution is to present to the accounting science courses in the region what the market expects from students, so that they can organise a political pedagogic project. By recognising which competences are considered relevant from the perspectives of the professionals themselves, discussions are enabled that seek to find suggestions for improvements to their education, and also about their social role, considering changes in the political, economic and technological spheres.

Keywords: Accountant Profile. Skills. Accounting.

Resumen

Objetivo: La presente investigación tuvo como objetivo identificar cuáles son las competencias deseables para el contador desde la perspectiva de los profesionales de la contabilidad que trabajan en las oficinas de la ciudad de Vitória de Santo Antão, en Pernambuco.

Metodología: Se llevó a cabo una encuesta de campo descriptiva con enfoque cuantitativo mediante un cuestionario específico aplicado a una muestra de 26 empresas de contabilidad. El estudio consideró la clasificación de competencias del estándar establecido por la IFAC International Federation of Accountants (2012), categorizadas como: intelectuales; técnicas y funcionales; personales; interpersonales y de comunicación; y organizativas y de gestión empresarial, así como el uso del conjunto de competencias definidas por los estudios de Cardoso (2006), Callado y Amorim (2017). Los datos de la investigación se recogieron en persona y por correo electrónico, siendo tratados con la ayuda del programa informático Microsoft Excel, lo que permitió la construcción de tablas para su análisis.

Resultados: Las competencias del contador indicadas por los profesionales del área que trabajan en oficinas ubicadas en la ciudad de Vitória de Santo Antão, en Pernambuco, fueron consistentes con las proporcionadas por la IFAC (HEI 3), destacándose con el mayor nivel de importancia, entre las cinco categorías clasificadas en esa norma: capacidad de identificar problemas, actuar de acuerdo con la legislación, actuar con ética e integridad, trabajar en equipo, saber administrar y organizar bien el tiempo. Se observa una tendencia hacia un nuevo papel de los contables, que ya no se consideran meros "contadores de cuentas", sino "socios comerciales".

Aportes del estudio: Identificar y comprender cuáles son las competencias requeridas para el profesional contable puede ayudar al crecimiento y desarrollo de las mismas en las organizaciones, ya que si bien existen diversas investigaciones sobre el tema, es consensual el entendimiento de que la competencia del contador es un constructo en formación, por lo tanto no consolidado. Otra contribución es presentar a los cursos de Ciencias Contables de la región lo que el mercado espera de los estudiantes, para que puedan organizar un proyecto pedagógico político. Al reconocer cuáles son las competencias que se consideran relevantes desde la perspectiva de los propios profesionales, se habilitan debates que buscan encontrar sugerencias para mejorar su formación, y también sobre su papel social, considerando los cambios en las esferas política, económica y tecnológica.

Palabras clave: Perfil del contable. Habilidades. Ciencia Contable.

Resumo

Objetivo: A presente pesquisa objetivou identificar quais são as competências desejáveis ao contador sob a ótica dos profissionais contábeis, que trabalham nos escritórios da cidade de Vitória de Santo Antão, em Pernambuco.

Metodologia: Realizou-se uma pesquisa de campo levantamento (*survey*), descritiva, com abordagem quantitativa e utilização de um questionário específico, aplicados a uma amostra de 26 escritórios de contabilidade. O estudo considerou a classificação de competências da norma estabelecida pelo IFAC *International Federation of Accountants* (2012), categorizadas como:

intelectuais; técnicas e funcionais; pessoais; interpessoais e de comunicação; e organizacionais e de gerenciamento de negócio, bem como a utilização do conjunto de competências definidos pelos estudos de Cardoso (2006), Callado e Amorim (2017). Os dados da pesquisa foram coletados pessoalmente e por *e-mail*, sendo tratados com o auxílio do software Microsoft Excel, possibilitando a construção de tabelas para análise.

Resultados: As competências do contador indicadas pelos profissionais da área atuantes nos escritórios localizados na cidade de Vitória de Santo Antão, em Pernambuco, foram consoantes com aquelas previstas pelo IFAC (IES 3), destacando-as com maior nível de importância, entre as cinco categorias classificadas na referida norma: capacidade para identificar problemas, atuação em conformidade com a legislação, agir com ética e integridade, trabalhar em equipe, saber administrar e organizar bem o tempo. Repara-se uma tendência voltada para o novo papel do contador, deixando de ser visto como um mero “contador de feijão” para um “parceiro de negócio”.

Contribuições do Estudo: Identificar e compreender quais são as competências requeridas ao profissional contábil pode auxiliar no crescimento e no desenvolvimento do mesmo nas organizações, visto que ainda que existem diversas investigações sobre esta temática, é consensual o entendimento de que a competência do contador é um construto em formação, sendo assim não consolidado. Outra contribuição é apresentar para os cursos de ciências contábeis da região o que o mercado espera dos discentes, podendo estes organizar um projeto político pedagógico. Ao reconhecer quais as competências consideradas relevantes nas perspectivas dos próprios profissionais atuantes, possibilita-se discussões que busquem encontrar sugestões de melhorias para sua formação, e ainda sobre o seu papel social, ponderando mudanças no âmbito político, econômico e tecnológico.

Palavras-chave: Perfil do Contador. Habilidades. Ciências Contábeis.

1 Introduction

In an environment of global competitiveness, it is very important to be up-to-date to follow the evolution of the market (Koyama, Silva & Oliveira, 2010). The fall of market frontiers promoted globalization, requiring from companies constant renewals to adapt to new realities (Virgílio, 2007). The need for change and adaptation affect the relationship between science and the environment with new demands for humanity (Bonfati, 2013).

The effects arising from the globalized world, advances in information technology and the increase in operational complexity led the business environment to new realities, which require a high capacity for adaptation and also will determine survival in the market (Lourensi & Beuren, 2011).

Accounting tracks both transformations and changes to satisfy user needs, and accountants must follow this evolution, developing skills to perform their activities efficiently and meet these expectations (Pires, Ott & Damacena, 2009).

Thus, the accountant's profile has changed by exercising greater responsibilities in society (Santos et al., 2011; Madruga, Colossi & Biazus, 2016). It is essential that accountants should actively get involved in management with quality, dynamism, ethics, innovation in the

provision of services to clients and, above all, that they are in continuous evolution (Shigunov & Shigunov, 2003; Guimarães, 2006).

One of the goals of accounting is to provide users with quality and reliable asset information for decision-making (Amorim, 2007). This requires accountant to increase the search for a qualified profile which is compatible with trends and fluctuations in the economic and organizational environment. Therefore, the involvement of the accountant in matters relating to decision making is becoming increasingly important (Guimarães, 2006).

Therefore, accountants who work in accounting offices must mobilize themselves to obtain new trends of professional activity (Peleias et. al. 2007). However, to accomplish this, it is essential to understand their skills and activities performed considering the context of changes that currently exist in the profession (Cardoso, 2006).

Given this new scenario, debates have been held about the challenges of accountants, in terms of knowledge, skills and attitudes that make them competent and competitive (Pires, Ott & Damacena, 2009).

In order to identify the necessary skills for the accountant to perform their duties, we sought to answer the following research question: what is the profile of the accounting professional who works in accounting offices in Vitória de Santo Antão city in Pernambuco?

2 Theoretical Frameworks

2.1 Accounting and its objectives

The evolution of accounting, its principles and procedures adopted currently are directly associated with the evolution of society, from the socioeconomic and political needs related to historical events, the economy and business (Hansen, 2001; Santos et al., 2011; Unegbu, 2014). Cotrin, Santos and Zotte (2012) state that accounting is related to the social need to interpret the facts that have occurred and with the objective of achieving the proposed purposes. Accounting science emerged from “the need of human beings to obtain information about the control of their wealth” (Coliath, 2014, p. 157).

In Brazil, the beginning of accounting is related to the development of colonial society and control of public spending, with the arrival of the Portuguese Royal Family in 1808. Until the 1950s, it was heavily influenced by European countries. After the installation of American companies in Brazil, the American school became the most important reference. Therefore, accounting as a bookkeeping system evolved with the participation of several nations and with cultural, social and economic development became a management, planning, control and decision-making tool (Reis, Silva & Silva, 2007; Shigunov & Shigunov, 2003; Iudícibus; Martins & Carvalho, 2005; Cotrin, Santos & Zotte, 2012).

Accounting is defined in Brazil by the Federal Accounting Council (CFC) as a social science that studies, interprets and records phenomena related to organizational assets, through the measurement, analysis, recording, demonstration and interpretation of accounting facts that have occurred (Ribeiro, 2003; Shigunov & Shigunov, 2003).

According to the American Institute of Certified Public Accountants – AICPA, the purpose of accounting is to provide users with useful information to make decisions. Capistrano (2001) and Silva (2008) state that the purpose of accounting is to provide accurate and timely information about the company's equity and results. Provide conditions for the administration

to make rational decisions for preservation, expansion of assets and continuity of the company. Thus, information is the product of accounting.

2.2 The Accounting Profession

The accounting profession is one of the oldest. It has evolved and changed significantly in its accounting procedures, methods and facts, over time, since the Industrial Revolution (Hendriksen & Van Breda, 1999; Capistrano, 2001; Iudícibus, 2011).

Currently, with globalization, market integration and the development of information technology, new personal and professional skills are required from the accounting professional, related to the management and meeting of organizational demands. A reset of the counter functions has occurred, and it no longer carries out merely accounting record activities. It has a higher level of qualification and performs support activities for company managers, not limited to merely complying with fiscal and bureaucratic requirements, (Capistrano, 2001; Teodoro et al., 2009; Cotrin, Santos & Zotte, 2012; Coliath, 2014).

Therefore, accountants' profile has changed. It must be efficient in accounting controls and records, actively advising on the organizational management process. Its focus is no longer just operational, assuming a management partner and being an agent of change (Koyama, Silva & Oliveira, 2010; Pires, Ott & Damacena, 2009).

2.3 Competences: concepts and relationships with the accounting professional

The concept of competence is discussed under several aspects and there is often no consensus on its understanding. Competence is a set of knowledge, skills and attitudes. A set of human capabilities that provide high performance, related to people's intelligence and personality (Fleury & Fleury, 2001). Munck and Souza (2010, p. 80) define competences “in simultaneously individual and collective phenomena and which they are at the service of better organizational performance”.

The study of competences follows at least two distinct approaches: the school of American origin, with authors such as McClelland (1973), Boyatzis (1982) and Spencer and Spencer (1993), who understand competence as the set of personal qualifications to perform the work with superior level of performance; and the school of European origin, defended by authors such as Jacques (1990), Le Bortef (1994) and Zarifian (1996), which links competences to individual results and achievements, related to organizational strategies (Amorim et al., 2017; Cardoso, 2006).

The skills required of the accountant can be classified into 4 (four) categories: a) analytical and communication skills; b) strategic, technological, negotiation, effective listening, customer service and external relationship skills; c) knowledge of control tools, accounting and finance, planning, management techniques and information management; d) other personal characteristics such as self-control, entrepreneurship, integrity and teamwork (Cardoso, 2006).

The International Federation of Accountants - IFAC, (2012) approved the International Education Standard - IES 3, with a set of individual competencies for the accounting professional in 5 (five) categories:

(i) Intellectual Skills - problem identification and solution, critical analysis and decision making;

- (ii) Technical and Functional Skills - knowledge and skills in the area of accounting;
- (iii) Personal Skills - desirable attitudes and behaviors for professionals in the accounting area;
- (iv) Interpersonal and Communication Skills - professional interaction with other areas of knowledge;
- (v) Organizational and Business Management Skills - related to the functioning of the organization.

Cardoso, Souza and Almeida (2006) carried out a diagnosis of the accountant's profile, in relation to the new requirements among the 150 best companies to work for, ranking by *Você SA Magazine*. They found that in Brazil, the accounting professional acts more in a technical way, little dedicated to the acquisition of other skills, such as effective participation in decision-making. Pires, Ott and Damacena (2009) analyzed the profile of the accounting professional required by the labor market in the Metropolitan Region of Porto Alegre, Rio Grande do Sul – Brazil, and also identified a more technical professional.

Carneiro and Neto (2015) studied the accountant who works in the municipal public sector and concluded that the professional profile emphasizes knowledge in information systems, costs, accounting and equity analysis, budgeting, finance and flexibility.

In the studies by Madruga, Colossi and Biazus (2016), the new professional profile of the accountant required by the market requires initiative, decision-making power, capacity for discernment, critical thinking, ethical conduct, social and professional responsibility.

Thus, based on studies by Cardoso (2006), Amorim and Callado (2017) and the international standard IES 3 - IFAC, the skills required of professionals in the accounting area used in this article follow the following categories presented in Tables 1 to 5:

Table 1
Intellectual Skills

| INTELLECTUAL SKILLS | |
|---------------------|---|
| 1 | Ability to locate, obtain and organize information from diverse sources (human, print and electronic) |
| 2 | Reasoning ability, logical thinking and critical analysis |
| 3 | Ability to identify problems |
| 4 | Ability to solve problems in unexpected situations |
| 5 | Ability to make correct and agile decisions |

Source: *IFAC (International Federation of Accountants)*; Cardoso (2006) and Callado and Amorim (2017).

Table 2
Technical and Functional Skills

| TECHNICAL AND FUNCTIONAL SKILLS | |
|---------------------------------|---|
| 1 | Advanced math skills |
| 2 | Knowledge in statistics |
| 3 | Domain of information technology systems |
| 4 | Knowledge of decision models |
| 5 | Do risk analysis |
| 6 | Use of Results Tracking Measures |
| 7 | Preparation of specialized technical reports |
| 8 | Acting in accordance with legislation |
| 9 | Knowledge of regulatory agency requirements |
| 10 | Use and development of control tools |
| 11 | Accounting Knowledge |
| 12 | Knowledge in Finance |
| 13 | Knowledge in the tax area |
| 14 | Write well the reports and documents of the accounting area |

Source: IFAC (International Federation of Accountants); Cardoso (2006) and Callado and Amorim (2017).

Table 3
Personal Skills

| PERSONAL SKILLS | |
|-----------------|--|
| 1 | Self-management of activities |
| 2 | Take initiative |
| 3 | Seek professional self-development |
| 4 | Know how to influence people |
| 5 | Ability to select and set priorities to achieve goals with available resources |
| 6 | Ability to adapt to changes |
| 7 | Act with ethics and integrity |
| 8 | Follow principles and values in interpersonal relationships |
| 9 | be an entrepreneur |
| 10 | have self-control |

Source: IFAC (International Federation of Accountants); Cardoso (2006) and Callado and Amorim (2017).

Table 4
Interpersonal and Communication Skills

| INTERPERSONAL AND COMMUNICATION SKILLS | |
|--|---|
| 1 | Work with other areas of the company as a process consultant and resolve conflicts |
| 2 | Work as a team |
| 3 | Interact with people from other cultures and intellectual level |
| 4 | Negotiate acceptable solutions and agreements in various situations |
| 5 | Being able to work in a multicultural environment |
| 6 | Present, discuss, report and defend views in diverse formal and informal situations |
| 7 | Speak correctly in public; |
| 8 | Effective command of other languages |
| 9 | Knowing how to meet the demands of colleagues and supervisors |
| 10 | Outdoor relationship |
| 11 | Listening effectively |
| 12 | Know how to negotiate |
| 13 | Have good interpersonal communication |

Source: IFAC (International Federation of Accountants); Cardoso (2006) and Callado and Amorim (2017).

Table 5
Organizational and Business Management Competencies

| ORGANIZATIONAL AND BUSINESS MANAGEMENT SKILLS | |
|---|--|
| 1 | Do the strategic planning |
| 2 | Manage projects |
| 3 | Manage people |
| 4 | Manage resources and decision making |
| 5 | Skills for organizing and delegating tasks |
| 6 | Skills to motivate and develop people |
| 7 | Leadership ability |
| 8 | Make professional and discerning judgment. |
| 9 | Use management techniques |
| 10 | Thinking and acting strategically |
| 11 | Know how to manage and organize time well |
| 12 | Focus on the quality of decisions |

Source: IFAC (International Federation of Accountants); Cardoso (2006) and Callado and Amorim (2017).

Therefore, it is clear that the accounting professional must be multidisciplinary, with skills in different areas of accounting and administrative knowledge, related to interpersonal relationships and business management.

2.3 Related Studies

Table 6 presents the most recent studies related to the theme of this research, highlighting the authors, objectives and main findings. The investigations that sought to identify the perception of senior accounting professionals regarding the desirable skills of the accountant (Adam, Cunha, & Boff, 2018; Cardoso, Mendonça Neto, & Oyadomari, 2010; Carneiro & Neto,

2015; Cosenza, Gomes, & Devillart, 2015; Madruga, Colossi, & Biazus, 2016; Pires, Ott, & Damacena, 2009; Reis, 2017) apresentaram como resultados:

- The accountant is also considered as a technical professional, performing functions closer to what is known as the "bookkeeper" (Pires, Ott, & Damacena, 2009);
- Recognition of the accountant's need to gain greater professional credibility and have more solid knowledge regarding management control (Cosenza, Gomes, & Devillart, 2015);
- The new professional profile of accountant required by the market, seeks a spirit of initiative and decision, capacity for discernment and critical sense to judge and choose alternatives and ethical conduct associated with social and professional responsibility (Madruga, Colossi & Biazus, 2016);
- The most desirable skills for the accountant are: knowledge focused mainly on the tax, labor, managerial, financial and information technology areas; initiative, interpersonal relationships, flexibility for change and leadership, ethics, honesty, responsibility, dedication, punctuality, cooperation, languages and logical reasoning (Adam, Cunha, & Boff, 2018; Reis, 2017).

Table 6
Synthesis of Related Studies

| Autores | Objetivo | Principais Resultados |
|---|---|---|
| (Pires, Ott, & Damacena, 2009). | Analyze the profile of the accounting professional required by the labor market in the Metropolitan Region of Porto Alegre (RMPA). | The results showed the accountant as a technical professional, making him/her sought to perform functions closer to those that characterize the "bookkeeper" and not the "business partner". |
| (Cardoso, Mendonça Neto, & Oyadomari, 2010) | Understand what are the skills of the management accountant, compare with international studies and assess the existence of skills to be prioritized. | The results demonstrate differences between the skills required of Brazilian management accountants and those from other countries, and their reasons are still an open question. |
| (Cosenza, Gomes, & Devillart, 2015) | Propor uma reflexão sobre diferentes motivações na realização do trabalho contábil, de forma a apresentar as questões mais relevantes para o profissional da área contábil obter maior representatividade e valorização profissional nas organizações e na sociedade. | Os resultados alcançados mostram a necessidade de se repensar e aperfeiçoar o papel atribuído a algumas habilidades e competências do contador, em função das mudanças econômicas e sociais que afetam o mercado de trabalho no Brasil. |

| | | |
|------------------------------------|---|--|
| (Carneiro & Neto, 2015) | Identify which essential skills the municipal public sector accountant should present or develop in the face of the challenge of professional adherence to the New Public Accounting from the perspective of accountants in Rondônia. | The professional profile required is a bachelor's degree in Accounting with an emphasis on information systems, with notions of costs, accounting, equity, budget and financial analysis and leadership as a connecting element, qualification of human resources and flexibility. |
| (Madruga, Colossi, & Biazus, 2016) | Raise some conceptual aspects of the managerial function, with the aim of highlighting the relevance of research related to the training of accountants in higher education. | The results show that the new professional accountant profile required by the market, making it necessary to adopt some essential innovative characteristics and trends, such as a spirit of initiative and decision, capacity for discernment and critical sense to judge and choose alternatives and ethical conduct associated with social and professional responsibility. |
| (Reis, 2017) | Identify the skills of an accounting professional from the perspective of the owners of accounting offices in the city of Pato Branco-PR. | The result of the survey showed that the competencies most sought after by the owners of accounting offices when hiring an accountant are: knowledge focused mainly on the tax, labor, managerial and financial areas; as for skills, they are: initiative, interpersonal relationships, flexibility for change and leadership; and attitudes: responsibility, dedication, punctuality and cooperation. In addition to the aforementioned skills, it was found that continuing education and professional experience are also important requirements for an accounting professional. |
| (Adam, Cunha, & Boff, 2018) | Analyze the national scientific production regarding the skills of the accountant from the perspective of the university, academic and labor market. | The results show that among the five most cited skills among the articles in the sample are: knowledge in accounting and finance, information technology, ethics and honesty, languages and logical reasoning, demonstrating the necessary interdisciplinarity for the training of accountants, since , only one competence is directly related to the professional axis of the accountant. |

Source: Research data.

Os estudos demonstram que há uma mudança no perfil do contador exigido pelo mercado, visto que no primeiro estudo o mesmo era considerado ainda um profissional mais técnico, orientados a executar funções mais básicas da contabilidade, enquanto que em estudo mais recentes constata-se um perfil mais gerencial, orientado à gestão e planejamento, com senso crítico, deixando de ser um mero comunicador de informações. Percebe-se também que há uma busca por interdisciplinaridades na formação do mesmo, e ainda que a formação continuada e a experiência profissional também são importantes fatores consideráveis para um profissional contábil.

3 Methodological procedures

The survey conducted is classified as descriptive because it sought to describe the characteristics of a given population using a questionnaire, as defined by Prodanov and Freitas (2013).

In this study, a non-probabilistic convenience sample was used, consisting of accountants and accounting professionals who work in accounting offices, located in Vitória de

Santo Antônio city, Pernambuco, Brazil. The questionnaires were distributed, in person and by e-mail, to 27 (twenty-seven) offices, between the months of May and June 2018. Twenty-six (26) responses were obtained.

The questionnaire was prepared for the study, consisting of 03 (three) parts: the first referring to the organizational profile - sought to analyze the main characteristics of accounting offices in the region; the second - sought to raise the respondent's profile; and the third - the skills of the accounting professional were listed, which should be classified according to the level of importance, using a Likert scale (no importance, not very important, considerable importance and very important).

The skills required for accountants or accounting professionals were based on studies by Cardoso (2006), Callado and Amorim (2017) and categorized according to the structure of the International Education Standard - IES 3, established by the International Federation of Accountants - IFAC, presented in Tables 1 to 5.

In accordance with the information obtained, in order to outline the profile of the participants and define their desirable skills, a desk research was carried out, consisting of the following attributes explained in Table 7.

Table 7
Analyzed Attributes

| Profile of Professionals | Accountants Skills |
|---|---|
| <ul style="list-style-type: none"> - Sex; - Age group; - Registration in CRC; - Technical, Academic and Complementary Training; - Languages; - Main activities; - Motivation for training in Accounting. | <ul style="list-style-type: none"> - Intellectual Skills; - Technical and Functional Skills; - Personal skills; - Interpersonal and Communication Skills; - Organizational and Business Management Skills. |

Source: Research data.

Descriptive statistics were used to present, in percentages, through different tables, the results obtained. Data tabulation and presentation were performed using Microsoft Excel software.

4 Presentation, Analysis and Discussion of Results

This analysis section sought to discuss the findings related to the profile of professionals in the accounting area, who work in 26 (twenty-six) offices in the municipality of Vitória de Santo Antão, in Pernambuco, and their respective perceptions about the desirable competencies for accountants. The analysis is structured in two topics that discuss, respectively, the profile of the responding professionals and the desirable skills of the accountant in their perception.

4.1 Profile of Professionals

The profile of the accounting firms studied identified that the vast majority are micro-enterprises (92%), with up to 19 employees and only 8% small, with 20 to 99 employees. All perform bookkeeping services, preparation of financial statements, calculation of taxes, accounting and fiscal closing. A minority also carries out the constitution and closure of companies, prepare income tax declarations for legal and natural persons and develop activities in the labor area.

More than half of the offices do not have a Human Resources Management or People Management sector and have centralized management. Ceolin (2017) explains that accounting firms should have their activities divided into sectors, for better performance of their activities.

The profile of the survey respondents, most are male, over 41 years old, have a technical course in accounting and a bachelor's degree in accounting, do not have a postgraduate degree, are not fluent in another language and chose the profession by affinity with the area and job opportunity. Table 8 presents the profile of respondents:

Table 8

Respondent Profile

| Variable | Variable level | Percent |
|-------------------------------|----------------------------|---------|
| Gender | Male | 54% |
| | Female | 46% |
| Age group | Up to 20 years old | 0% |
| | From 21 to 30 years old | 19% |
| | From 31 to 40 years old | 23% |
| | From 41 to 50 years old | 31% |
| | Over 50 years old | 27% |
| Has CRC | No | 50% |
| | Yes | 50% |
| Accounting technician | No | 35% |
| | Yes | 65% |
| Undergraduate | No | 25% |
| | Yes | 75% |
| Graduate | Não | 88% |
| | Sim | 12% |
| Languages | Não | 79% |
| | Sim | 21% |
| Reasons for choosing the area | Profession stability | 15% |
| | Personal achievement | 22% |
| | Perspective of good salary | 4% |

| | |
|------------------------------|-----|
| Family Influence | 7% |
| Affinity with the profession | 44% |
| Opportunity | 7% |

Source: Survey Data (2018)

The academic background of the research participants is varied, with the largest portion graduated in Business Administration (44%) and 31% in Accounting. The others in other degrees: Biological Sciences, Law, Licentiate in Arts and Logistics. A small percentage has more than one degree.

The main activities carried out by the research participants were as follows:

- supervision in the areas of accounting, administration, tax and personnel;
- accounting and tax bookkeeping;
- calculation of taxes;
- information activities related to public bodies;
- coordination and execution of routine labor and administrative activities
- activities related to Psychology and Law.

This reality was also verified by Rosa and Olinquevitch (2005), when they stated that, in their studies, the accountant and the accounting firm perform different activities to meet the demands of their clients.

The main knowledge required for the work of accounting professionals were as follows:

- knowledge of tax legislation;
- knowledge of labor legislation;
- theory and practice in accounting;
- notions of information technology;
- notions of psychology right.

As for the reasons that led them to choose the accounting area to work, the following stand out:

- affinities with the profession;
- personal achievement;
- stability of the profession.

The professionals stated that the biggest difficulties in working in the accounting area are:

- constant changes in legislation;
- the requirements of the Brazilian government (Municipal, State and Federal);
- fiscal complexity;
- required bureaucracy;
- excess in accessory obligations;
- incorrect, late information and omission of tax documents by customers;
- lack of recognition of work by clients;
- lack of professional appreciation;
- constant changes in Brazilian tax legislation;
- competition between accounting offices in the city.

Participants were also asked if they had participated in training for professional updating in the last year. Respondents highlighted participating in the following courses:

- tax update;
- use of e-social soft;
- leadership and coach;
- use of SPED Fiscal soft;
- use of ICMS tax substitution.

However, respondents highlighted that the vast majority of courses taken were not sponsored by the company. This is a worrying aspect, as according to Fuccina and Benetti (2017) the professional needs to keep up to date to meet the demands of each company, in relation to deepening the current legislation. Thus, contribute to decision making with quality, responsibility and ethics in the information provided.

The third part of the questionnaire analyzed the skills required for accountants and accounting professionals in the companies surveyed. Five intellectual skills were listed so that participants could answer the level of importance for their activities and most were considered very important. For IFAC (2012), intellectual skills contribute to identifying and solving problems, making decisions and acting with common sense in complex scenarios.

4.2 Desirable Skills for the Accountant in the Perception of Professionals

Table 9 referring to intellectual competences, it is observed that most participants considered all competences very important, with emphasis on the competence ability to identify problems with the importance percentage of 84%.

For IFAC (2012), intellectual skills contribute to identifying and solving problems, enabling the accounting professional to make decisions and act with common sense in complicated scenarios.

Table 9

Percentage of Importance of Intellectual Skills

| INTELLECTUAL SKILLS | | IMPORTANCE LEVEL | | | |
|---------------------|--|------------------|-----------------|--------------|------|
| | | None | Little quantity | Considerable | Much |
| 1 | To locate, to get and to organize information from several sources (human, printed and electronic) | 0% | 12% | 12% | 76% |
| 2 | Capability of rationing, logical thinking and critical analysis | 0% | 4% | 20% | 76% |
| 3 | Capability for identifying problems | 0% | 0% | 16% | 84% |
| 4 | Capability for solve problems in unexpected situations | 0% | 0% | 28% | 72% |
| 5 | Capability of correct and quick decision making | 0% | 0% | 28% | 72% |

Source: Survey Data (2018)

Fourteen technical and functional skills were listed, which are related to specific and general knowledge and skills in the accounting area, and most were rated the level of importance as considerable or very important. This result confirms the studies by Fuccina and Benetti (2017) and Pagnoncelli (2016).

Professionals participating in the research are aware of the constant changes in Brazilian legislation which make it difficult for clients to understand and use them correctly. Cosenza et al. (2015), state that accounting experiences great changes, hence the importance of updated knowledge about legislation and regulations.

The very important competences with answers between 70% and 85%, for the participating professionals, demonstrate the concern of accounting professionals with the quality of services provided to clients and regulatory agencies, as highlighted by Peleias et al. (2007), who suggest a greater relationship with customers to better analyze their realities and offer specific services.

Silva (2003) highlights that the domain of technical skills is still the most requested, especially by small companies. However, Cosenza et al. (2015) point out that this profile is beginning to change, with a tendency towards greater accounting performance in support of strategic management, and a reduction in exclusive attention to tax and bookkeeping issues. Ott and Pires (2008) agree and state that for accounting professionals to benefit from new opportunities in the labor market, they must develop broader skills, in addition to tax and bookkeeping issues.

Table 10
Percentage of Importance of Technical and Functional Skills

| TECHNICAL AND FUNCTIONAL SKILLS | | IMPORTANCE LEVEL | | | |
|---------------------------------|---|------------------|-----------------|--------------|------|
| | | None | Little quantity | Considerable | Much |
| 1 | Advanced math skills | 4% | 13% | 46% | 38% |
| 2 | knowledge in statistics | 13% | 17% | 17% | 54% |
| 3 | Domain of information technology systems | 0% | 12% | 36% | 52% |
| 4 | Knowledge of decision models | 0% | 13% | 38% | 50% |
| 5 | Do risk analysis | 4% | 4% | 35% | 57% |
| 6 | Use of Results Tracking Measures | 4% | 4% | 33% | 58% |
| 7 | Preparation of specialized technical reports | 4% | 4% | 33% | 58% |
| 8 | Acting in accordance with legislation | 0% | 4% | 4% | 92% |
| 9 | Knowledge of regulatory agency requirements | 0% | 4% | 21% | 75% |
| 10 | Use and development of control tools | 0% | 8% | 21% | 71% |
| 11 | Accounting Knowledge | 0% | 4% | 17% | 79% |
| 12 | Knowledge in Finance | 0% | 0% | 38% | 63% |
| 13 | Knowledge in the tax area | 0% | 8% | 8% | 83% |
| 14 | Write well the reports and documents of the accounting area | 0% | 8% | 17% | 75% |

Source: Survey Data (2018)

The third group of skills analyzed were personal skills, which are related to the desirable attitudes and behaviors of accounting professionals. The IFAC (2012) highlights the need to encourage personal and professional learning, ethical behavior and self-learning, which was

confirmed by the participants of this research, also supporting the studies by Fuccina and Benetti (2017).

All 10 personal skills listed were identified by most as very important. Higher percentages stand out for: Acting with ethics and integrity, Following principles and values in interpersonal relationships, Taking initiative, Seek professional self-development and Self-control. Cardoso (2006) mentions that due to accounting scandals, it is possible to perceive a concern with the skills of accountants related to ethics, integrity and trust in accountants.

Table 11
Percentage of Importance of Personal Skills

| PERSONAL SKILLS | | IMPORTANCE LEVEL | | | |
|-----------------|--|------------------|-----------------|--------------|------|
| | | None | Little quantity | Considerable | Much |
| 1 | Self-management of activities | 0% | 0% | 21% | 79% |
| 2 | Take initiative | 0% | 0% | 17% | 83% |
| 3 | Seek professional self-development | 0% | 0% | 17% | 83% |
| 4 | Know how to influence people | 0% | 9% | 39% | 52% |
| 5 | Ability to select and set priorities to achieve goals with available resources | 0% | 0% | 35% | 65% |
| 6 | Ability to adapt to changes | 0% | 0% | 21% | 79% |
| 7 | Act with ethics and integrity | 0% | 0% | 4% | 96% |
| 8 | Follow principles and values in interpersonal relationships | 0% | 0% | 13% | 88% |
| 9 | be an entrepreneur | 0% | 8% | 46% | 46% |
| 10 | have self-control | 0% | 4% | 13% | 83% |

Source: Survey Data (2018)

Thirteen interpersonal and communication skills were also listed to identify the levels of importance, as they allow the accounting professional to interact with professionals from different areas, work as a team and make good decisions that favor their company (IFAC, 2012).

The interpersonal and communication skills listed were considered very important, with the exception only for the competence - Working with other areas of the company as a process

consultant and resolving conflicts, which was considered of little importance. Several authors confirm this result, such as Cardoso (2006), Lemes and Miranda (2014) and Ott and Pires (2008).

Table 12

Percentage of Importance of Interpersonal and Communication Skills

| INTERPERSONAL AND COMMUNICATION SKILLS | | IMPORTANCE LEVEL | | | |
|--|---|------------------|-----------------|--------------|------|
| | | None | Little quantity | Considerabel | Much |
| 1 | Working with other areas of the company as a process consultant and solving conflicts | 1% | 84% | 3% | 12% |
| 2 | Team work | 0% | 0% | 16% | 84% |
| 3 | Interact with people from other cultures and intellectual level | 4% | 4% | 21% | 71% |
| 4 | Negotiate acceptable solutions and agreements in various situations | 4% | 0% | 17% | 79% |
| 5 | Being able to work in a multicultural environment | 0% | 4% | 29% | 67% |
| 6 | Present, discuss, report and defend views in diverse formal and informal situations | 0% | 4% | 21% | 75% |
| 7 | Speak correctly in public | 4% | 4% | 42% | 50% |
| 8 | Effective command of other languages | 29% | 25% | 13% | 33% |
| 9 | Knowing how to meet the demands of colleagues and supervisors | 4% | 0% | 21% | 75% |
| 10 | Outside relationship | 21% | 4% | 17% | 58% |
| 11 | Listen effectively | 0% | 4% | 17% | 79% |
| 12 | Know how to negotiate | 0% | 0% | 29% | 71% |
| 13 | Have good interpersonal communication | 0% | 0% | 17% | 83% |

Source: Survey Data (2018)

The last group of competencies listed were organizational and business management competencies, related to the functioning of the organization, and the more active role of accounting professionals in decision-making in organizations (IFAC, 2012).

Twelve organizational and business management competencies were listed and all were considered very important. Cardoso (2006) points out that the skills required from accountants are dynamic and are influenced by changes, especially the skills of strategic vision and leadership.

The studies by Pires, Ott and Damacena (2009) disagree, when they claim that there is still a predominance of the accountant as a technical professional, making only the accounting records and not with a managerial and strategic vision.

Table 13*Percentage of Importance of Organizational and Business Management Skills*

| ORGANIZATIONAL AND BUSINESS MANAGEMENT SKILLS | | IMORTANCE LEVEL | | | |
|--|--|-----------------|--------------------|--------------|------|
| | | None | Little quantity | Considerable | Much |
| 1 | Do the strategic planning | 4% | 4% | 33% | 58% |
| 2 | Manage projects | 4% | 8% | 33% | 54% |
| 3 | Manage people | 4% | 4% | 33% | 58% |
| 4 | Manage resources and decision making | 0% | 8% | 21% | 71% |
| 5 | Skills for organizing and delegating tasks | 0% | 4% | 21% | 75% |
| 6 | Skills to motivate and develop people | 0% | 4% | 38% | 58% |
| 7 | Leadership ability | 0% | 13% | 21% | 67% |
| 8 | Make professional and discerning judgment | 0% | 13% | 29% | 58% |
| 9 | Use management techniques | 0% | 17% | 33% | 50% |
| 10 | Thinking and acting strategically | 0% | 8% | 25% | 67% |
| 11 | Know how to manage and organize time well | 0% | 0% | 21% | 79% |
| 12 | Focus on the quality of decisions | 0% | 0% | 21% | 79% |

Source: Survey Data (2018)

In general, the most desirable competences identified were: Acting in accordance with legislation; Act with ethics and integrity; Team work; Know how to manage and organize time well; and Focus on the quality of decisions. These findings are consistent with the studies by Reis (2017), Konrath (2018) and Adam, Cunha, & Boff (2018) who still mention the competences: having flexibility for change and leadership; show interest in learning and updating.

5 Final Considerations

The study carried out with accounting professionals aimed to identify the profile of the accounting professional who works in accounting offices in the region, with an emphasis on the required skills. From the survey results, it is clear that in relation to the organizational profile, most offices surveyed are microenterprises with up to 19 employees.

In terms of the profile of professionals working in the accounting area at the participating firms, the majority are male, over 41 years old, with a technical course in accounting, graduated in Administration and Accounting Sciences, without a postgraduate degree, without knowledge in other languages and work at the company for up to 10 years.

Regarding the main activities developed, those related to accounting, tax and labor legislation stand out. Knowledge in tax and labor legislation, theory and practice in accounting, notions of information technology and psychology were highlighted.

As for the skills required for accountants and professionals working in the accounting area, the Intellectual Skills, Personal Skills, Technical and Functional Skills, Interpersonal and Communication Skills, Organizational Skills and Business Management Skills were analyzed.

Intellectual, Personal, Technical and Functional Skills and Organizational and Business Management Skills were all considered very important. Only in the Interpersonal and Communication Competences was identified the Competence to work with other areas of the company as a process consultant and solve conflicts competences of little importance.

In summary, the results of this research confirm the need to develop many skills for accounting professionals, which go far beyond merely technical. Despite the limitations of the research, the data collected and analyzed largely confirm previous studies, being important for the consolidation of the current profile of the accounting professional.

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