



REVISTA AMBIENTE CONTÁBIL

Universidade Federal do Rio Grande do Norte

ISSN 2176-9036

Vol. 17, n. 2, Jul./Dez., 2025

Sítios: <https://periodicos.ufrn.br/index.php/ambiente>

<http://www.atena.org.br/revista/ojs-2.2.3-06/index.php/Ambiente>

Article received on: October 14th, 2024. Reviewed by pairs on:

November 21th, 2024. Reformulated on: December 16th, 2024.

Evaluated by the system double blind review.

DOI: 10.21680/2176-9036.2025v17n2ID40771

External variables that could cause students to drop out of accounting courses: a study at a brazilian federal public university

Variables externas que podrían provocar que los estudiantes abandonen la carrera de ciencias contables: un estudio en una universidad pública federal

Variáveis externas que poderiam provocar a evasão dos estudantes do curso de ciências contábeis: um estudo em uma universidade pública federal

Authors

Magali Martins e Martins

Accounting undergraduate student at the Federal University of Rio Grande (FURG). Address: Avenida Itália, km 8, Carreiros, Rio Grande, RS, 96203-900, Brazil. Tel: (53) 3233-6500. Identifiers (ID):

ORCID: <https://orcid.org/0000-0003-2457-5581>

Research Gate: <https://www.researchgate.net/profile/Magali-Martins-E-Martins>

Lattes: <https://lattes.cnpq.br/5865397676961037>

E-mail: martinsmagali387@gmail.com

Deize Aires Neves

Master's degree in Accounting - Federal University of Rio Grande (FURG). Postgraduate Program in Accounting - Federal University of Rio Grande (FURG). Address: Av. Itália, km 8, Carreiros, Rio Grande, RS, 96203-900. Brazil. Identifiers (ID):

ORCID: <https://orcid.org/0000-0003-3387-4938>

Lattes: <http://lattes.cnpq.br/3064028112083208>

E-mail: deizeaires@hotmail.com

Juliana Tonello Azevedo

Master's degree in Accounting - Federal University of Rio Grande (FURG). Postgraduate Program in Accounting - Federal University of Rio Grande (FURG). Address: Av. Itália, km 8, Carreiros, Rio Grande, RS, 96203-900, Brazil. Identifiers (ID):

ORCID: <https://orcid.org/0009-0007-6622-7266>

Lattes: <http://lattes.cnpq.br/7411109241622918>

E-mail: jutonelloju@yahoo.com.br

Alexandre Costa Quintana

PhD in Controllershship and Accounting - University of São Paulo (USP). Postgraduate Program in Accounting - Federal University of Rio Grande, Brazil. Address: Rua Chefe Carlos de Araujo, 166 - Cassino - Rio Grande - RS, 96206-210, Brazil.

Identifiers (ID):

ORCID: <https://orcid.org/0000-0001-6896-9465>

Lattes: <http://lattes.cnpq.br/2892225053608462>

E-mail: professorquintana@hotmail.com

(Paper presented at the 24th USP International Conference on Accounting)

Abstract

Purpose: This study aims to identify external variables that could influence students' decisions to drop out of the accounting program at a Brazilian federal public university.

Methodology: This research employed a survey methodology, utilizing an electronic questionnaire composed of 47 assertions, organized into specific blocks for each construct examined. The study sample comprised 69 students who responded to the survey during the specified period. The data were analyzed using descriptive statistics and frequency distribution.

Results: The primary findings of this study revolve around variables on which both men and women concur could incite them to drop out, specifically those related to work and to the accounting profession and studies. Conversely, the variables that most significantly influence men to consider dropping out pertain to health issues, dependence on transportation, and personal problems. For women, the most impactful variables are incompatible study/work schedules, health issues, and the low quality of prior education.

Contributions of the Study: This research is expected to benefit educational institutions by informing the development and promotion of educational plans and support aimed at encouraging students to persist in their studies. By distinguishing between the factors that motivate men and women to consider dropping out, institutions can begin to tailor their dropout prevention strategies more effectively.

Keywords: Dropout; External Factors; Students; Accounting Sciences.

Resumen

Objetivo: Identificar qué variables externas podrían provocar que los estudiantes abandonen la carrera de Ciencias Contables de una Universidad Pública Federal.

Metodología: Investigación por encuesta, en la que el instrumento fue un cuestionario electrónico que contenía 47 afirmaciones, con bloques específicos para cada constructo. La muestra del estudio está compuesta por encuestados en el período mencionado, la cual estuvo compuesta por 69 estudiantes. Los resultados se analizaron mediante estadística descriptiva con distribución de frecuencia.

Resultados: Los principales hallazgos de la investigación están en las variables convergentes, pues hombres y mujeres coinciden en que esta variable podría provocar su deserción, siendo

estas las relacionadas con el trabajo y las referidas a la profesión y estudio contable. En cuanto a las variables divergentes, las que más influyen en la evasión de los varones están relacionadas con problemas de salud, dependencia del transporte y problemas personales. En relación con las mujeres, los que más influyen son la incompatibilidad de horarios de estudio/trabajo, los problemas de salud y la baja calidad de la educación básica.

Contribuciones del Estudio: Se espera contribuir a las instituciones educativas en la implementación y promoción de planes y asistencia educativa que tengan como objetivo incentivar la permanencia de los estudiantes, para que las instituciones comiencen a analizar la evasión desde la perspectiva de la distinción entre los factores que motivan la evasión de los hombres, a los que motivan la evasión de las mujeres. evasión.

Palabras clave: Evasión; Factores Externos; Estudiantes; Ciencias Contables.

Resumo

Objetivo: Identificar quais variáveis externas poderiam provocar a evasão dos estudantes do curso de Ciências Contábeis em uma Universidade Pública Federal.

Metodologia: Pesquisa de levantamento, em que o instrumento foi um questionário eletrônico contendo 47 assertivas, com blocos específicos para cada constructo. A amostra do estudo consiste nos respondentes da pesquisa no período da coleta de dados, que compreendeu 69 estudantes. Os resultados foram analisados por meio, da estatística descritiva com distribuição de frequência.

Resultados: Os principais achados da pesquisa estão nas variáveis convergentes, pois os homens e as mulheres concordam que essa variável poderia provocar sua evasão, sendo estas as relacionadas com trabalho e as referentes à profissão e estudo contábil. Quanto às variáveis divergentes, as que mais poderiam provocar a evasão do sexo masculino estão relacionados à problemas de saúde, dependência de transporte e problemas pessoais. Em relação ao sexo feminino, é a incompatibilidade de horários estudo/trabalho, problemas de saúde e a baixa qualidade do ensino básico

Contribuições do Estudo: Espera-se contribuir com as instituições de ensino quando da implementação e promoção de planos e assistências educacionais que visem estimular a permanência dos estudantes, de modo que, as instituições passem a analisar a evasão sob a ótica da distinção existente entre os fatores que motivam a evasão dos homens, àqueles que motivam a evasão das mulheres.

Palavras-chave: Evasão; Fatores Externos; Estudantes; Ciências Contábeis.

1 Introduction

The definition of dropout extends to a student discontinuing their education for any reason other than successful completion or graduation, culminating in a student's exclusion. This process is influenced by a myriad of factors and variables, both internal and external to educational institutions (Fristch *et al.*, 2015). These factors are categorized into internal factors, which are associated with the institution, and external factors, which pertain to the student and job market-related issues (Paredes, 1994). This scenario may reflect deficiencies in teaching methodologies and inefficiencies in the services provided, alongside an increase in financial

expenditure, given that the lecture initially intended for a larger group of students ends up serving a reduced number (Moisés Filho, 2006).

Problems concerning infrastructure, such as the deteriorating structural condition of universities, teaching professionals' lack of commitment and availability, unsatisfactory pedagogical projects, inadequate student support, and inefficient physical security, are internal factors tied to the institution (David & Chaym, 2019). Similar challenges are faced in terms of internal institutional factors, infrastructure, and characteristics like the availability of computer equipment, teaching laboratories, quality of physical spaces, libraries, and facilities, all of which significantly influence student performance, educational interest, and academic achievement (MEC, 1996).

According to the Brazilian Ministry of Education (MEC, 1996), additional factors include vocation, the low status and prestige of certain professions, socio-economic aspects, and personal and family issues. Montandon *et al.* (1987) and Seabra (2010) have demonstrated that parents who discontinued their early education are less likely to encourage their children to pursue prolonged academic pursuits. Hence, support and encouragement from family and friends are critical and necessary for a student's persistence and continuation in higher education (Cabrera *et al.*, 1992). For students from less privileged social backgrounds, remaining in higher education presents numerous challenges (Gisi, 2006), as some students are forced to initiate their adult lives prematurely, prioritizing employment over education, a situation highlighted by Borja and Martins (2022).

David and Chaym (2019) aimed to identify the predominant causes of dropout at a higher education institution, revealing that the most significant internal factors contributing to dropout were related to faculty and the pedagogical project (satisfaction scale factors), the female sex, and the production engineering course (demographic variables), in that order, in addition to others with lower rates, but which contributed to dropout, although other variables, (infrastructure, physical security and student support — shift factors and family income demographic variables). The authors recommended further research to discover new predictors of dropout and analyze the impact of external variables on dropout. Hence, this study poses the following research question: **What external variables might lead to dropout among accounting students at a federal public university?** Accordingly, its chief aim is to identify these external variables.

Dropout in higher education is a phenomenon of international concern, posing one of the most significant challenges to the education system, influencing public financial investments negatively, and exacerbating social disparities and unemployment due to its contribution to wage inequality (Silva Filho *et al.*, 2007; Braga *et al.*, 2003; Vasconcellos *et al.*, 2017).

With the dropout rates in 2013 being 24.9% for face-to-face courses and 28.8% for distance learning, escalating to 27.7% for face-to-face and 40% for distance courses in 2022 (Instituto Semesp, 2024), this study is justified by the persistently high rates and steady increase of dropout over the last decade. The goal is to reduce these rates by understanding the external variables influencing dropout, thereby aiding educational institutions in developing strategies to retain students and address this social issue.

2 Literature review

2.1 School dropouts

School dropout is a significant concern in public policy and education, extensively discussed at national and international levels (Demetriou & Schmitz-Sciborski, 2011). Researchers in the United States since the 1930s have aimed to understand the reasons behind dropout rates. This problem has been examined with a focus on the roles of both family and school in influencing a student's academic trajectory (Borja & Martins, 2022). Multiple occurrences can characterize the phenomenon of dropout, and researchers have reported that the most common factors for the occurrence of dropout include course suspension, lack of interest, lack of financial resources, lack of integration with the institution, illness, early pregnancy, incompatibility with class schedules due to work or beginning a professional career (Silva Filho *et al.*, 2007; Maria *et al.*, 2016).

Conversely, dropping out, according to Riffel and Malacarne (2010), is the act of leaving, abandoning, withdrawing, giving up, or deciding not to stay. Specifically, school dropout refers to the act of fleeing or abandoning school to pursue alternative activities. This is defined as the deviation of students who begin but do not complete their courses, encouraged by any reason other than completion or graduation (Fritsch *et al.*, 2015). Johann (2012) complements this definition by describing course abandonment as the dissolution of the agreed legal bond, with no renewal of commitment or expressed interest in continuing education at the institution. This form of dropout is regarded as a definitive abandonment, with no intention of returning, thus severing the link between the student and the school.

Associated with various challenges such as student retention and repetition, school dropout relates to students leaving the educational institution, exiting the education system, failing to complete a particular level of education, or leaving and returning to school (Dore & Lüscher, 2011). It constitutes a complex social phenomenon, signaling the end of an educational cycle (Gaioso, 2005). Consequently, it poses a concerning issue for educational institutions, both public and private, due to its severe social, academic, and economic repercussions.

It is critical to acknowledge that the term "dropout" carries a connotation that often places blame on the student, potentially absolving the institution and educational system of responsibility. A student's permanent departure from an educational pathway is typically the culmination of various social, economic, family, institutional, and personal factors that interconnect and lead to dropout (Moura & Silva, 2007). Goiris *et al.* (2012) challenge the notion that the student alone is to blame, highlighting the necessity for a more comprehensive analysis of dropout causes and advocating for self-reflection within higher education institutions to foster closer relationships with students and a deeper understanding of the overall situation.

Various theoretical models have been proposed to analyze dropout and retention (Dos Santos & Oliveira Neto, 2009), among which the most notable is developed by Vincent Tinto. Rooted in Durkheim's theory of suicide, Tinto's model explores the impact of higher education institutions on student retention or dropout by attempting to understand the interplay of individual, environmental, and institutional variables in this decision-making process (Tinto, 1975).

The theoretical discourse surrounding Tinto's model, as discussed by Franco *et al.* (2021), posits that merely providing students with access to higher education is insufficient. It is crucial to also offer the necessary support to encourage their continuation, as the decision to persist or withdraw is significantly influenced by the extent of their academic and social

integration within the educational institution. This includes a broad range of factors relevant to the students' everyday lives, such as friendships, family support, feelings of satisfaction, and academic integration, defined as the compendium of academic rules, norms, and expectations. Consequently, dropout occurs when students fail to integrate both socially (interaction within the institution) and academically (challenges with academic performance and learning). The absence of this integration directly leads to withdrawal (Tinto, 1975).

In Tinto's theoretical framework, the primary factors influencing dropout are associated with the internal dynamics of the institution, including inadequate infrastructure, outdated library resources, assessment methodologies, and deficiencies in the teachers' didactic-pedagogical approaches. External factors pertain to the students' inherent circumstances, such as financial hardships, incorrect course selection, a lack of preparatory groundwork for the activities within the chosen course, and admission into a program that was not their top choice (Almeida, 2013).

Internal factors concerning the university itself generally address aspects such as infrastructure, instructional staff, the pedagogical project of the course, socio-educational support, and the scarcity or minimal presence of programs like research and extension activities, curricula, monitoring, and support for financially disadvantaged students (MEC, 1996). Dias *et al.* (2006) also address the issue of the quality of instruction provided by university faculty, stating that substandard teaching performance plays a significant role in student dropout. Furthermore, the lack of adequately structured classrooms, appropriate lighting, ventilation, furniture, laboratories equipped with high-tech devices and computers, a well-stocked library with extensive physical and digital collections, and facilities such as corridors with wireless internet, clean and well-maintained restrooms, spacious and convenient parking, cumulatively, adversely affect learning, academic interest, and school performance (Tontini & Walter, 2011).

Factors external to the institutions that concern the students include personal issues, the socio-economic and cultural backgrounds of the students, labor market prospects, social recognition in their chosen profession, economic conditions, profession devaluation, deficits in fundamental education, the absence of consistent and continuous government policies targeting undergraduate education, low competition in the selected course, and the challenge of balancing work and study (MEC, 1996). Personal circumstances, such as childbirth, marriage commitment, bereavement, and health issues, are also noteworthy factors. The phenomenon of female university dropout is often linked to unforeseen marriage, pregnancy, or childbirth (Tabak, 2002).

The inadequacy of primary education significantly impacts students as they transition into higher education, resulting in early discouragement and eventual dropout, most notably in the first semester. This challenge is more pronounced in Brazil, where the discrepancy between public and private educational institutions is significant. Consequently, public school students may face a higher risk of dropout, particularly if the cause is related to employment opportunities, as detailed by Sampaio *et al.* (2011). Moreover, most public school students, who generally come from lower economic backgrounds, face a pressing need to enter the job market, which diminishes their dedication to academic pursuits and leads to dropout. The geographical distance between the student's home and the university also significantly impacts their academic engagement, as the costs associated with commuting and living expenses (rent, food) compel students to abandon their courses (MEC, 1997; Silva Filho *et al.*, 2007; Tabak, 2002).

The COVID-19 pandemic has brought numerous changes to our daily lives, significantly impacting the education sector, which is among the most affected. Due to health and social distancing measures, face-to-face teaching activities were suspended and maintained remotely (Rondini *et al.*, 2020). The COVID-19 virus's high degree of contagion has rendered

social isolation the most effective weapon against it. Within this context, the absence of daily interaction between students, friends, and teachers has contributed to feelings of loneliness and abandonment among young people. This situation, coupled with the difficulties of adapting to the new remote teaching model, has compromised student engagement and, as a result, increased school dropout rates (Instituto Sonho Grande, 2020). At a time when social interactions are restrained due to isolation recommendations, the situation becomes particularly concerning, given the necessity for students to rapidly integrate technology into their learning (Trolan *et al.*, 2016). Consequently, this scenario has led to an increase in dropout rates, which were already substantial in Brazil before the pandemic and have remained high even after schools reopened (Nunes, 2021).

Reducing the student dropout rate is a significant challenge for Brazil's public education institutions (Prestes & Fialho, 2018). It became a focal point of public policy when it was included as one of the indicators on the spreadsheet for resource allocation to universities in the federal system in the late 1990s. Consequently, the issue of dropout became a notable area for research and study (Adachi & Peixoto, 2010).

In February 2012, discussions between the Ministry of Education and universities commenced about a proposal to improve higher education dropout statistics. The 2010 figures released by the National Institute for Educational Studies and Research Anísio Teixeira (INEP), indicating a 15.6% dropout rate from private higher education institutions and 13.2% from public ones, were considered concerning. Although this rate encompasses all demographics, according to Silva (2022), the dropout level among young Black individuals is particularly alarming, as racism in school environments contributes to dropouts, low levels of education, poor performance, and discrepancies in age and grade levels.

To mitigate dropout rates, the president of INEP, Luiz Cláudio Costa, announced proposals such as expanding assistance and creating mentorships to encourage undergraduates (Correio Braziliense, 2013). The establishment of the National Student Assistance Program fostered the development of Student Assistance Policies across various Federal Institutes nationwide, serving as local strategies to democratize conditions for students to remain in school and reduce dropout rates (Lima & Zago, 2018). Among these aids was the Bolsa Permanência program, managed by the educational institutions themselves and supported with funds from the Program, providing a monthly stipend to students in socio-economic vulnerability.

These programs intended to enable beneficiaries to spend more time at federal public universities by increasing the opportunity cost of dropping out due to financial issues (Saccaro *et al.*, 2016). Despite the implementation of the *Escola Ciclada* [Cycled School], the school grant program, and the School Development Plan, these governmental measures have not sufficiently ensured that students remain enrolled (Trombini *et al.*, 2017). Despite concerted efforts from the state, schools, families, and students, the dropout issue persists, indicating that it is not isolated to specific institutions or courses but rather a widespread concern (Machado, 2009).

3 Methodological Procedures

3.1 Research Strategy and Method

This research is classified as descriptive in terms of its objective, aiming to analyze a certain phenomenon and describe the characteristics identified through standardized data collection techniques, such as a questionnaire (Gil, 2002). Additionally, it encompasses a

detailed social comparison of the data obtained, focusing on external factors that may motivate school dropout. The procedures employed will include a survey (Martins & Theóphilo, 2017). According to Gil (2008), surveys of this nature are analyzed utilizing a quantitative approach.

Quantitative research is distinguished by the employment of quantification, both in the manner in which information is collected and in its subsequent processing through statistical techniques. Its distinct advantage is the intent to ensure greater precision in the conducted research, leading to results with a reduced likelihood of distortion (Richardson, 1999).

In this study, dropout is defined as the complete withdrawal from the course, that is, when a student leaves the higher education course for various reasons (MEC, 1997). From the perspective of this research, which seeks to identify the external factors prompting students to drop out, the focus is not on actual dropout rates but rather on the manifestation of interest in leaving.

3.2 Sample Population

The data for this research were collected at a federal public university, where the population was defined as the students enrolled in the Accounting Sciences course, irrespective of their year of study, resulting in a total of 363 students. This data was collected through an online questionnaire following approval by the Research Ethics Committee. Consequently, the sample for this study is represented by the 69 students who responded to the survey during the data collection period.

The research population refers to the entire group of individuals possessing the characteristics defined for a specific study, whereas the research sample constitutes a subset of the population selected based on a particular characteristic, rule, or plan (Gil, 1991). This study adhered to the guidelines of Resolution 510/2016 of the National Health Council. This resolution outlines the regulations applicable to research within the Humanities and Social Sciences, particularly when methodological procedures involve the use of data directly obtained from participants, identifiable information, or situations that may pose risks greater than those encountered in daily life. The study was registered and approved by the Ethics Committee under CAAE nº 69114223.3.0000.5324.

3.3 Definition of Variables and Database

An informed consent form accompanied the research instruments utilized. The structure of the questionnaire was adapted from Feitosa (2016) to suit the current study and determine which external variables might cause accounting students at a federal public university to drop out. It was designed as follows: the first block consisted of nine questions aimed at identifying the participants' profiles, the second block included eight questions focused on ascertaining the reasons for choosing the course, and the third block comprised thirty questions intended to identify the external factors that could lead to dropout. All questions in the second and third blocks employed a five-point Likert scale to measure the intended objective. This scale is characterized as summative, utilizing degrees of agreement ranging from 1, denoting 'very little importance,' to 5, indicating 'fundamental importance,' as the highest agreement level (Feijó *et al.*, 2020). Applying the Likert scale in this study aims to showcase the importance students attribute to the variables in question.

The questionnaire thus consists of three sections: the first to identify student profiles and personal characteristics, the second to explore the reasons behind the decision to enroll in

the Accountancy program, and the third to determine factors external to the institution that might lead to student dropout.

The data for this study were collected through a questionnaire administered to undergraduate students, aiming to identify factors external to the institution that could lead accounting students to drop out. Therefore, students were designated as the research population to understand the external factors related to student dropout profiles.

Primary data collection was conducted via an online questionnaire, structured using Google Forms and disseminated through email to the targeted students. This questionnaire was administered between April and June 2023. Mattar (2008) describes this data collection method as a self-completed questionnaire, wherein the respondent reads and answers the instrument directly without an interviewer's intervention.

It has been verified that all aspects concerning the participants' data and information privacy, reliability, and security have been checked on the Google website, ensuring no risk of information leakage.

3.4 Data Analysis Technique

The data were analyzed using descriptive statistics and frequency distribution with the Statistical Package for the Social Sciences software. Initially, the data were tabulated in Microsoft Excel® before being processed through the software to examine the frequency of the variables. The descriptive statistics were then cross-referenced.

4 Results and Analysis

4.1 Profile of the Respondents

Understanding the student profile is essential for comprehending the sequence of a study and stands as one of the pivotal factors for its holistic analysis. Hence, grasping the nuances of the student profile is critical for discerning the alignment between the desired profile, the study's objective, and the profile realized through the research (Lopes *et al.*, 2015). To delineate the students' profiles, a section was structured with queries encompassing their semester of study, year of entry, current semester, sex, age, marital status, presence of children, skin color, type of high school attended, and prior initiation of another higher education course.

Regarding the semester in which the students are enrolled, it was noted that most respondents were in their third and first semesters, accounting for 44.9% and 18.9% of the sample, respectively. Students succeeded this in their seventh semester (17.4%) and 5th semester (7.2%). Out of the 69 responses received, 43 were female and 26 male, indicating a female predominance in the survey outcomes. Silva (2008) observed that the representation of women in the course has nearly doubled that of men, a recent development given the historical male dominance in accounting courses.

The majority of survey participants, representing 50.7%, were aged between 18-25, suggesting that a significant portion of students enter higher education immediately after completing high school. Medeiros and Lopes (2014) corroborated this finding in their research, highlighting young individuals' recognition of the importance of higher education. The 26-32 age cohort accounts for 18.8%, and students aged 33-39 comprise 15.9%.

As for marital status, the findings reveal that 58% of students are single, 21.7% are married, and 20.3% are in a stable union. In response to the inquiry about children, 63.8% reported no children, while 36.2% of the students had children. The majority of students

identified as white-skinned (63.8%), followed by brown-skinned (20.3%), and black-skinned students (14.5%). When questioned about their high school background, most students reported attending public schools throughout high school (84.1%), with a minority attending private schools (10.1%). The concluding question in this segment addressed whether students had previously embarked on another higher education course, with 65.2% indicating they had not and 34.8% affirming they had.

4.2 Motivators for Enrolling in Accounting

This topic pertains to the second block, whose objective was to elucidate the factors influencing students' decisions to pursue a degree in Accountancy. The professional selection process is not an isolated act; rather, it constitutes a continual process, encompassing decisions made over several years, during which an individual determines their career path (Filomeno, 2005; Neiva, 2023). Gonzaga (2011) explored the various elements that affect the decision-making process, highlighting that external factors predominate among the concerns of young individuals when choosing a career. Consequently, it was feasible to ascertain the predominant reasons influencing students' choice of the Accountancy program.

Table 1 delineates the factors impacting students' decisions to select Accountancy, enabling them to identify the most influential factors. The data in the table are represented by the number of students who selected each rating on the scale and their respective percentages relative to the total number of responses. The scale ranges from 1 to 5, with 1 denoting 'very little important,' 2 as 'somewhat important,' 3 as 'important,' 4 as 'very important,' and 5 as 'fundamentally important.'

Table 1

Degree of relevance of the reasons for choosing the course.

Variables	1	2	3	4	5
11. Offered better job opportunities	1 (1.4%)	2(2.9%)	15 (21.7%)	23 (33.3%)	28 (40.6%)
12. Ease of entry	9 (13%)	10 (14.5%)	26 (37.7%)	11 (15.9%)	13 (18.8%)
13. Possibility of working while studying	11 (15.9%)	3 (4.3%)	13 (18.8%)	17 (24.6%)	25 (36.2%)
14. Vocational guidance	49 (71%)	9 (13%)	7 (10.1%)	2 (2.9%)	2 (2.9%)
15. My family/friends gave advice	31(44.9%)	7 (10.1%)	11 (15.9%)	12 (17.4%)	8 (11.6%)
16. Possibility of professional advancement	3 (4.3%)	0	13 (18.8%)	20 (29%)	33 (47.8%)
17. Possibility of social advancement	17 (24.6%)	4 (5.8%)	26 (37.7%)	14 (20.3%)	8 (11.6%)
18. Prestige	15 (21.7%)	7 (10.1%)	25 (36.2%)	13 (18.8%)	9 (13%)

Source: Research data (2023).

The likelihood of professional advancement was the principal factor influencing the choice of academic program for 47.8% of respondents. This preference stems from the fact that many students enrolled in accounting sciences at the university under study are already engaged in the job market or have experience in related fields such as finance, technical roles, or other connected areas before commencing their studies. Consequently, obtaining a degree in their already employed field offers a pathway for professional and organizational advancement. This is equally true for individuals not yet working in the field. Moreover, the ability of these students to fulfill job market demands, given their daytime employment, spurs their pursuit of professional growth (Matsuura, 2008).

Similarly, the prospect of enhanced job opportunities through course completion significantly motivates 40.6% of students. Silva (2008) observes that this motivation is

predominant among students for pursuing their course of study, as the accounting profession is perceived to offer lucrative job prospects and a variety of career paths. Degenhart *et al.* (2016) also highlighted the enticing job market as a key determinant in course selection.

Selecting evening classes is often associated with the need to work while studying, which accounts for its notable significance in course selection, reflected in a frequency of 36.2%. The focus of this study is an evening course, aligning with the preference of many students to maintain daytime employment. This synchronization of work and study schedules reinforces the appeal of evening courses, a notion supported by Furlani (1999), who notes the propensity of students to opt for evening classes owing to their daytime work commitments.

4.3 External Factors that Could Cause Students to Drop Out

This section examines external factors that may lead to student attrition, employing a scale ranging from 1 (not very important) to 5 (fundamentally important) to gauge their potential impact on dropout rates. For presentation clarity, intermediate scales were amalgamated with the scale's extremes. Descriptive statistics and frequency distribution were utilized to analyze these factors.

The reliability of the data was assessed through a reliability analysis, determining Cronbach's alpha of 0.891. This value signifies the scale's reliability, with coefficients above 0.6 denoting a reliable instrument, whereas values below 0.6 suggest potential inaccuracies in conclusions (Hair *et al.*, 2005).

The analysis differentiated responses by sex to explore compatibility between the answers that could cause women to drop out and those that could cause men to drop out, in order to analyze the possibility of correlation and differences. To better understand the results, the scale from 1 to 5 was summed to become 3 dimensions and discrepancies between factors influencing dropout rates among women and men. To streamline results interpretation, the scale was condensed into three categories (not very important, important, and fundamentally important).

Analysis revealed consistencies and divergences across sexes. The initial table delineates overlapping variables, while the subsequent table highlights sex-specific differences.

Table 2

Variables with answers that converge for both sexes.

Variables	Not Very Important (%)	Important (%)	Fundamentally Important (%)
Q20. Low remuneration			
Men	19.2%	30.8%	50.0%
Women	15.9%	34.1%	50.0%
Q22. Unstable career			
Men	23.1%	34.6%	42.3%
Women	22.7%	31.8%	45.5%
Q29. Financial difficulty			
Men	26.9%	15.4%	57.5%
Women	29.5%	18.2%	52.3%
Q31. University location			
Men	53.8%	15.4%	30.8%
Women	50.0%	22.7%	27.3%
Q36. Exhaustive work			

Men	30.8%	26.9%	42.3%
Women	31.8%	22.7%	45.5%
Q37. Need to work			
Men	19.2%	19.2%	61.5%
Women	20.5%	18.2%	61.4%
Q44. Study related difficulties			
Men	38.7%	15.4%	46.2%
Women	22.7%	29.5%	47.7%

Source: Research data (2023).

Regarding low pay for professionals, this factor could motivate students to drop out. The findings are consistent across sexes, with a dropout rate of 50% for both men and women. Therefore, it can be inferred that low compensation serves as a deterrent for those currently studying and those considering entering the profession in the future. This is attributed to accounting students' aspirations for better remuneration post-graduation to achieve financial stability and an improved quality of life (Martins *et al.*, 2022).

The instability of the accounting profession is already perceived by students within the academic environment, as evidenced by 42.3% of men and 45.5% of women, indicating this could lead to dropout. This demotivation, caused by an unstable career path, affects the continuation of studies, contradicting students' initial pursuit of professional stability upon entering higher education. Changes in the accountant profile, increased selectivity, and job market variations have highlighted the profession's instability to professionals (Adam *et al.*, 2018). Thus, it is evident that students recognize the instability of accounting careers even before completing their training.

Due to the complexity of accounting knowledge, the emergence of study-related challenges may lead students to discontinue their studies, with 46.2% of men and 47.7% of women reporting such issues. These difficulties could be attributed to the poor quality of basic education or, specifically, to accounting studies. This challenge is a recurring theme in research seeking to identify dropout causes, as also presented in the study by Cunha *et al.* (2023). Supporting this analysis, 'Q38' in Table 3 indicates that low quality of basic education is a factor causing higher dropout rates among women (43.2%) compared to men (30.8%).

The university's location does not significantly influence students' likelihood of dropping out, with 30.8% of men and 27.3% of women reporting no impact. Since the accounting students surveyed are city residents, the university's location likely poses no issue due to easy access. However, for some students residing in neighboring cities, the commute and accompanying fatigue can influence their decision to drop out. This is corroborated by the study of De Farias Junior *et al.* (2023), where students who lived outside the city and relied on buses for transportation were more likely to drop out, unlike those residing within the city, who faced no location-based difficulties.

Among the variables contributing to dropout, those related to employment were significant, including 'Financial difficulties' (57.5% for men and 52.3% for women), 'Exhausting work' (42.3% for men and 45.5% for women), and 'Need to work' (61.5% for men and 61.4% for women). This analysis is further supported by 'Q40' in Table 3, which shows the incompatibility of study/work schedules significantly contributes to dropout rates, with 42.3% of men and 59.1% of women citing this as a reason.

Financial constraints directly correlate with the need to work, which arises from financial difficulties, propelling individuals to seek employment to support their families, thereby hindering their ability to complete their degrees. Even though accessing higher

education serves as a means to professional qualification and socio-economic improvement, this goal is often thwarted by the challenges faced by working students in sustaining their livelihoods (Biazus, 2004; Senger & Dallago, 2023).

For many students, balancing work and study is arduous, with no choice but to accept these financial and familial obligations. Students from vulnerable socio-economic backgrounds are likely to prioritize professional over academic pursuits, as noted by Durso and Cunha (2018). This pattern is a prevalent cause of dropout in evening courses designed to facilitate expansion and inclusion in higher education, yet failing to address the needs of students juggling work and studies (Durso & Cunha, 2018).

Table 3

Variables with divergent responses for both sexes.

Variables		Not Very Important (%)	Important (%)	Fundamentally Important (%)
Q24.	Marriage			
	Men	73.1%	11.5%	15.4%
	Women	86.4%	9.1%	4.5%
Q25	Pregnancy			
	Men	53.8%	23.1%	23.1%
	Women	79.1%	14.0%	7.0%
Q27.	Health problems			
	Men	26.9%	11.5%	61.5%
	Women	31.8%	22.7%	45.5%
Q32.	I depend on transportation			
	Men	30.8%	26.9%	42.3%
	Women	43.2%	25.0%	31.8%
Q34.	Problems with public transportation			
	Men	50.0%	23.1%	26.9%
	Women	56.8%	4.5%	38.6%
Q38.	Low_quality_of_basic_education			
	Men	46.2%	23.1%	30.8%
	Women	40.9%	15.9%	43.2%
Q40.	Hour_incompatibility_(study/work)			
	Men	34.6%	23.1%	42.3%
	Women	22.7%	18.2%	59.1%
Q43.	Personal problems			
	Men	30.8%	19.2%	50.0%
	Women	36.4%	40.9%	22.7%

Source: Research data (2023).

Regarding marriage, it generally appears to exert minimal influence on student dropout rates, as evidenced by the ‘very little importance’ scale responses, which are 73.1% for men and 86.4% for women. However, upon analysis of the ‘very important’ scale, it emerges that this factor potentially contributes to a significantly higher dropout rate among men (15.4%) compared to women (4.5%). This suggests that marriage is perceived by men as a more

compelling reason to discontinue their studies. Hence, it can be inferred that, from men's perspective, marriage may deter their educational pursuits.

Contrary to Tabak's (2002) assertion that female dropouts are often linked to marriage, the findings of this study challenge his claim by indicating that marriage does not deter female students' from their studies. They acknowledge that despite the responsibilities marriage entails, it does not dissuade them from pursuing education; conversely, men's perspectives differ significantly. The literature identifies pregnancy as a significant barrier to continuing education. It is notable that pregnancy induces a disproportionate dropout rate among women (79.1%) compared to men (53.8%), underscoring that pregnancy alone is not a decisive factor for discontinuing education among men.

Research involving mothers in public higher education reveals that the principal challenge to continuing education is not motherhood per se but rather the absence of social and institutional support from educational institutions. Therefore, it is not children who pose a barrier but the motivational force that propels mothers to surmount societal obstacles for socio-economic advancement (Firmino *et al.*, 2023).

In line with this analysis, when examining the critical scales for Q24. Pregnancy, it can be observed that the frequency assigned to this variable by men is three times higher than by women, 23.1% and 7%, respectively. It is important to note that the responses obtained for this variable were not exclusively from pregnant women. The aim was to ascertain whether the occurrence of pregnancy influences students' decisions to discontinue their studies; therefore, it can be concluded that pregnancy does not lead women to drop out. As for men, the vast majority are unlikely to drop out due to becoming fathers. However, there is a contingent that perceives the arrival of a child as a reason to discontinue their studies, which can be attributed to the increased responsibilities associated with fatherhood during pregnancy. Men tend to be more emotionally vulnerable during this period, compounded by the new responsibility of fatherhood (Costa, 2002).

Among the variables with differing responses, those that could lead male students to drop out most frequently were: "Health problems" at 61.5%, "I depend on transportation" at 42.3%, and "Personal problems" at 50%. Conversely, for females, the most common reasons for dropping out were "Incompatible study/work schedules" at 59.1%, "Health problems" at 45.5%, and "Low quality of basic education" at 43.2%. This demonstrates that the factors influencing dropout rates differ between men and women, highlighting divergent perceptions.

The increasing reliance on transportation for mobility poses challenges for students residing in distant or remote areas or even in another city. This study finds that transportation is a significant factor for 42.3% of men and 31.8% of women. Though the specific mode of transportation was not identified, this analysis complements the findings with variable "Q34" in Table 3, which explicitly addresses public transportation issues. The results for this variable align with the responses from women (38.6%) while differing slightly for men (26.9%). Thus, it can be inferred that women's dependence on transportation may be more closely related to public transportation, whereas, for men, the connection between the two is less defined.

Regarding health problems, their potential to influence student dropout rates is notable, with a higher incidence reported among men. Such problems may include illnesses and difficulties particular to students that necessitate clinical attention, procedures, and rehabilitation time. Moreover, the emotional distress experienced by the individual can be physically and mentally debilitating, potentially leading to more severe conditions. Furthermore, health-related issues are personal and can restrict an individual's ability to engage in their studies, thereby hindering their academic progress.

5. Concluding remarks

Student dropout represents a significant challenge within the Brazilian education system. This article aims to contribute to existing literature by enhancing understanding of this phenomenon and devising mitigation strategies. Specifically, the study sought to identify external variables that influence student dropout rates in an accounting course at a federal public university.

The findings of this study have achieved its objective, successfully identifying the principal reasons for student dropout. For clarity, the responses were categorized by sex and analyzed to distinguish between convergent and divergent variables. Convergent variables, which include factors related to employment and the accounting profession, were unanimously identified by both male and female participants as contributing to dropout rates. However, divergent variables highlighted sex-specific concerns. Men cited health issues, transportation reliance, and personal problems as primary dropout factors, while women pointed to incompatible study/work schedules, health concerns, and the poor quality of foundational education.

One limitation of this study was the small sample size, which restricts the breadth of understanding regarding dropout motivators. Consequently, there is an imperative need for further research to explore dropout causes thoroughly. Such investigations could inform more effective strategies in higher education institutions for predicting and preventing student dropout. This includes introducing specialized staff, technicians, and educators trained to proactively address students' needs. Another limitation was the study's focus on potential rather than actual dropout reasons, which suggests a gap in understanding the definitive causes of dropout.

Hopefully, this research will aid higher education institutions in developing and implementing educational plans and support systems designed to retain students. Furthermore, a sex-differentiated approach toward understanding dropout motivations is recommended. Future research should encompass a larger sample of students and universities and include interviews with students at risk of dropping out to further dissect the external variables influencing this decision, particularly from a sex perspective.

References

- Adachi, A. A. C. T., & Peixoto, M. C. L. (2010) Políticas públicas na educação superior: um estudo de caso da evasão discente na UFMG. *Anais do XIV Seminário sobre a Economia Mineira*. Cedeplar, Universidade Federal de Minas Gerais, Belo Horizonte, MG, Brasil. <https://ideas.repec.org/h/cdp/diam10/125.html>
- Adam, C., Cunha, P. R. da., & Boff, M. L. (2018). Competências do Contador na Perspectiva da Triade Universidade, Acadêmico e Mercado de Trabalho. *Revista de Contabilidade da UFBA*, 12(3), 221–245. <https://doi.org/10.9771/rc-ufba.v12i3.26169>.
- Almeida, L. C. B. (2013). *Estratégias de retenção em IES: um estudo exploratório em instituições privadas da região metropolitana de São Paulo*. (Dissertação de Mestrado). Universidade Municipal de São Caetano do Sul, São Caetano do Sul, SP, Brasil.
- Andifes, A., Abruem, A., & SESU/MEC, S. (1996). Diplomação, retenção e evasão nos cursos de graduação em instituições de ensino superior públicas: resumo do relatório apresentado a ANDIFES, ABRUEM e SESu/MEC pela Comissão Especial. *Avaliação: Revista da Avaliação da Educação Superior*, 1(2).
- Biazus, C. A. (2004). *Sistema de fatores que influenciam o aluno a evadir-se dos cursos de graduação na UFSM e na UFSC: um estudo no Curso de Ciências Contábeis*. (Tese de Doutorado). Universidade Federal de Santa Catarina, Florianópolis, SC, Brasil. <http://repositorio.ufsc.br/xmlui/handle/123456789/87138>
- Braga, M. M., Peixoto, M. C. L., & Bogutchi, T. F. (2003). A evasão no ensino superior brasileiro: o caso da UFMG. *Avaliação: Revista de rede de avaliação institucional da educação superior*, 8(3), 161-189. <https://periodicos.uniso.br/avaliacao/article/view/1237>
- Borja, I. M. F. de S., & Martins, A. M. de O. (2022). Evasão escolar: desigualdade e exclusão social. *Revista Liberato*, 15(23), 93–102. <https://revista.liberato.com.br/index.php/revista/article/view/207>
- Cabrera, A. F., Nora, A., & Castaneda, M. B. (1992). The role of finances in the persistence process: A structural model. *Research in higher education*, 33(5), 571-593.
- Correio Braziliense. (2012). Um milhão desiste de curso superior. Brasília. https://www.correiobraziliense.com.br/app/noticia/eu-estudante/ensino_ensinosuperior/2012/10/26/ensino_ensinosuperior_interna,329990/um-milhao-desiste-de-curso-superior.shtml.

- Costa, R. G. (2002). Reprodução e gênero: paternidades, masculinidades e teorias da concepção. *Revista Estudos Feministas*, 10(2), 339-356. <https://doi.org/10.1590/S0104-026X2002000200005>
- Cunha, J. P. A., Santos, L. G. dos, Tavares, T. M. A., Querino, J. de J., Araújo, D. C. S. A. de, Barros, I. M. da C., Mesquita, A. R., & Brito, G. de C. (2023). Fatores associados à retenção e intencionalidade de evasão nos cursos de Farmácia de uma Universidade Pública do Nordeste Brasileira. *Educação em Revista*, Belo Horizonte, 39, e36898. <https://doi.org/10.1590/0102-469836898>
- David, L. M. L., & Chaym, C. D. (2019). Evasão universitária: um modelo para diagnóstico e gerenciamento de instituições de ensino superior. *Revista de Administração IMED*, 9(1), 167-186. <https://doi.org/10.18256/2237-7956.2019.v9i1.3198>
- De Farias Junior, R. S., Moreira, L. L. dos P., & Ferreira, B. P. (2023). A evasão escolar no curso de pedagogia da Universidade do Estado do Pará. *Cuadernos de Educación y Desarrollo*, 15(10), 10815–10839. <https://doi.org/10.55905/cuadv15n10-047>.
- Demetriou, C., & Schmitz-Sciborski, A. (2011). Integration, motivation, strengths and optimism: Retention theories past, present and future. In: Proceedings of the 7th National Symposium on student retention, 300-312.
- Degenhart, L., Turra, S., & Biavatti, V. T. (2016). Mercado de trabalho na percepção dos acadêmicos concluintes do curso de ciências contábeis do estado de Santa Catarina. *ConTexto - Contabilidade em Texto*, 16 (32). <https://seer.ufrgs.br/index.php/ConTexto/article/view/54331>.
- Dias, E. C. M., Theóphilo, C. R., & Lopes, M. A. (2010). Evasão no ensino superior: estudo dos fatores causadores da evasão no curso de Ciências Contábeis da Universidade Estadual de Montes Claros–Unimontes–MG. In *Congresso USP de Iniciação Científica em Contabilidade*, 7, 1-16.
- Dore, R., & Lüscher, A. Z. (2011). Permanência e evasão na educação técnica de nível médio em Minas Gerais. *Cadernos de Pesquisa*, 41(144), 772-789. <http://doi.org/10.1590/S0100-15742011000300007>
- Dos Santos, E., M., & De Oliveira Neto, J. D. (2009). Evasão na educação a distância: identificando causas e propondo estratégias de prevenção. *Revista Paidéi@ - Revista Científica de Educação a Distância*, 2 (2). <https://periodicos.unimes.unimesvirtual.com.br/index.php/paideia/article/view/101/96>
- Durso, S. de O., & Cunha, J. V. A. da. (2018). Determinant factors for undergraduate student's dropout in an accounting studies departament of a Brazilian public university. *Educação em Revista*, 34, e186332. <http://dx.doi.org/10.1590/0102-4698186332>

Feijó, A. M., Vicente, E. F. R., & Petri, S. M. (2020). O uso das escalas Likert nas pesquisas de contabilidade. *Revista Gestão Organizacional*, 13(1), 27-41.

<http://dx.doi.org/10.22277/rgo.v13i1>

Feitosa, J. M. (2016). *Análise de evasão no ensino superior: uma proposta de diagnóstico para o Campus de Laranjeiras*. (Dissertação de Mestrado). Universidade Federal de Sergipe, São Cristóvão, SE, Brasil.

Filomeno, K. (2005). *Mitos familiares e escolha profissional: uma visão sistêmica*. São Paulo: Vetor Editora.

Firmino, V. H. N., Da Rocha Arrais, A., Lopes Rodrigues, C. M., & Barros, A. F. (2023). Eu não vou desistir: vivências de mães discentes no ensino superior público. *Comunicação em Ciências da Saúde*, 34(01). <https://doi.org/10.51723/ccs.v34i01.1338>.

Franco, B. V. D. E., Dorneles, P. F. T., Marranghello, G. F., & Heidemann, L. A. (2021). Evasão no ensino superior: discussão teórica sobre os modelos propostos por Vincent Tinto. *Formação acadêmico profissional: contribuições do Mestrado em Ensino da Unipampa para a pesquisa em educação*. São Paulo: Pimenta Cultural, [recurso eletrônico], 150-169.

Fritsch, R., Rocha, C.S., & Vitelli, R.F. (2015). A evasão nos cursos de graduação em uma instituição de ensino superior privada. *Revista Educação em Questão*, Natal, 52 (38), 81-108. <https://doi.org/10.21680/1981-1802.2015v52n38ID7963>

Fornari, L. (2012). Reflexões acerca da reprovação e evasão escolar e os determinantes do capital. *Revista Espaço Pedagógico*, 17 (1). <https://doi.org/10.5335/rep.2013.2027>.

Furlani, L. M. T. (1999). A claridade da noite: os alunos do ensino superior noturno. *Estudos em Avaliação Educacional*, 20, 155-182. http://educa.fcc.org.br/scielo.php?script=sci_arttext&pid=S0103-68311999000200007&lng=pt&tlng=pt.

Gaioso, N. P. de L. (2005). *O fenômeno da evasão escolar na educação superior no Brasil*. (Dissertação de Mestrado). Universidade Católica de Brasília, Brasília, Brasil.

Gil, A. C. (1999). *Como elaborar projetos de pesquisa*. (3. Ed). São Paulo: Atlas.

Gil, A. C. (2002). *Como elaborar projetos de pesquisa*. (4. Ed). São Paulo: Atlas.

Gil, A. C. (2008). *Como elaborar projetos de pesquisa*. (6. Ed). São Paulo: Atlas.

Gisi, M. L. (2006). A educação superior no Brasil e o caráter de desigualdade do acesso e da permanência. *Revista Diálogo Educacional*, 6 (17), 97-112. <https://doi.org/10.7213/rde.v6i17.6740>

- Goiris, M. C., Reinert, J. N., & Gubiotti, B. (2012). Influência da falta de informação na evasão escolar na percepção dos coordenadores de curso de graduação do CCHS/UFMS. *Iniciação Científica Cesumar*, 14 (2), 179-189.
- Gonzaga, L. R. V. (2011). *Relação entre vocação, escolha profissional e nível de stress*. (Dissertação de mestrado) Pontifícia Universidade Católica - PUC, Campinas, SP, Brasil. <https://repositorio.sis.puc-campinas.edu.br/handle/123456789/15904>
- Hair, J. F., Anderson, R. E., Tatham, R. L., & Black, W. C. (2005). *Análise multivariada de dados*. (5. Ed). Porto Alegre: Bookman.
- Instituto Semesp. Pesquisa Adoção de Aulas Remotas: visão dos alunos. São Paulo: Instituto Semesp, 2024.
- Instituto Sonho Grande. (2020). Abandono, evasão escolar e covid-19. *Instituto Sonho Grande*, Pesquisa em educação. <https://sonhogrande.org/pesquisa-e-producao-de-evidencias/pt?t=&a=&ano=2020&pc=>
- Johann, C. C. (2012). *Evasão escolar no Instituto Federal Sul-Rio-Grandense: um estudo de caso no campus Passo Fundo*. (Dissertação de mestrado). Universidade de Passo Fundo, Passo Fundo, RS, Brasil. <http://tede.upf.br:8080/jspui/handle/tede/739>
- Lal Das, D. K., & Bhaskaran, V. (2008). *Research methods for Social Work*, New Delhi: Rawat.
- Lima, F. S. de, & Zago, N. (2018). Desafios conceituais e tendências da evasão no ensino superior : a realidade de uma universidade comunitária. *Revista Internacional De Educação Superior*, 4(2), 366–386. <https://doi.org/10.20396/riesup.v4i2.8651587>
- Lopes, I. F., Beuren, I. M., & Dametto, I. do R. B. (2015). Avaliação de Desempenho de Controllers em Empresas com Sistemas de Remuneração por Recompensa. *Revista Catarinense da Ciência Contábil*, [S. l.], 14 (43), 21–37. <http://dx.doi.org/10.16930/2237-7662/rccc.v14n43p21-37>.
- Machado, M. R. (2009). *A evasão nos cursos de agropecuária e informática/nível técnico da escola agrotécnica federal de Inconfidentes, MG (2002 a 2006)*. (Dissertação de mestrado) Universidade de Brasília, Brasília, DF, Brasil. <http://repositorio.unb.br/handle/10482/8676>
- Maria, W., Damiani, J., & Pereira, M. (2016). Rede Bayesiana para previsão de Evasão Escolar. *Anais dos Workshops do Congresso Brasileiro de Informática na Educação*, 5(1), 920. <https://doi.org/10.5753/cbie.wcbie.2016.920>

- Martins, D. C. B., Godoy, N. K., Mohr, L., & Molinet, A. B. (2022). Dificuldades Enfrentadas Pelos Estudantes De Ciências Contábeis Na Inserção Do Mercado De Trabalho: Um estudo com estudantes da UNOESC dos municípios de Pinhalzinho, Maravilha e São Miguel do Oeste – Santa Catarina. *Anuário Pesquisa e Extensão Unoesc São Miguel do Oeste*, 7, e30413. <https://periodicos.unoesc.edu.br/apeusmo/article/view/30413>.
- Martins, G. de A. & Theóphilo, C. R. (2017). Metodologia da investigação científica para ciências sociais aplicadas. 3. ed. São Paulo: Atlas.
- Matsuura, A. A. (2008). *Motivações e dificuldades de estudantes do curso de Ciências Contábeis no período noturno da cidade de São Paulo*. (Dissertação de mestrado) - FECAP - Faculdade Escola de Comércio Álvares Penteado. <http://tede.fecap.br:8080/handle/tede/417>
- Mattar, F. N. (2008). *Pesquisa de marketing: metodologia, planejamento*. (6a ed). São Paulo: Atlas.
- Mazzioni, S. (2013). As estratégias utilizadas no processo de ensino-aprendizagem: concepções de alunos e professores de ciências contábeis. *Revista Eletrônica de Administração e Turismo*, 2(1).
- Medeiros, F. S. B., & Lopes, T. de A. M. (2014). Finanças pessoais: um estudo com alunos do curso de Ciências Contábeis de uma IES privada de Santa Maria-RS. *Revista Eletrônica de Estratégia & Negócios*, 7 (2), 221-251. <https://portaldeperiodicos.animaeducacao.com.br/index.php/EeN/article/view/1966>. <https://doi.org/10.19177/reen.v7e22014221-251>.
- Moisés Filho, J. G. (2006). *Qualidade de ensino e eficiência técnica no ensino superior privado: o caso do Distrito Federal*. (Dissertação de mestrado) - Universidade de Brasília, Brasília, DF, Brasil. <http://repositorio2.unb.br/jspui/handle/10482/4862>
- Montandon, C., & Perrenoud, P. (1987). *Entre parents et enseignement: un dialogue impossible*. (2a ed). Berne: Peter Lang.
- Moura, D. H., & Silva, M. A. D. S. (2007). Evasão no curso de licenciatura em Geografia oferecido pelo CEFET-RN. *Holos*, 3, 26-42.
- Nascimento, T. P. C., & Esper, A. K. (2009). Evasão em cursos de Educação Continuada a Distância: Um estudo na Escola Nacional de Administração Pública. *Revista do Serviço Público - RSP*, 60 (2), 159-173. <https://doi.org/10.21874/rsp.v60i2.19>.
- Neiva, K. M. C. (2023). *Processos de escolha e orientação profissional*. São Paulo: Vetor Editora.

- Nunes, R., C.(2021). An overview of the evasion of university students during remote studies caused by COVID-19 pandemic. *Research, Society and Development*, [S. l.], v. 10, n. 3, 2021. DOI:10.33448/rsd-v10i3.13022. Disponível em: <https://rsdjournal.org/index.php/rsd/article/view/13022>. Acesso em: 19 jan. 2023
- Paredes, A. S. A. (1994). *Evasão do terceiro grau em Curitiba*. (Dissertação de mestrado). Universidade de São Paulo, SP, Brasil.
- Prestes, E. M., & Fialho, M. G. (2018). Evasão na educação superior e gestão institucional: o caso da Universidade Federal da Paraíba. *Ensaio: Avaliação e Políticas Públicas em Educação*, 26 (100) 869-889. <https://doi.org/10.1590/S0104-40362018002601104>
- Primi, R., Munhoz, A. M. H., Bighetti, C. A., Nucci, E. P. D., Pellegrini, M. C. K., & Moggi, M. A. (2000). Desenvolvimento de um inventário de levantamento das dificuldades da decisão profissional. *Psicologia: Reflexão e Crítica*, 13 (3), 451-463. <https://doi.org/10.1590/S0102-79722000000300013>
- Richardson, R. J. (1999). *Pesquisa social: métodos e técnicas*. (3a ed). São Paulo: Atlas.
- Riffel, S. M., & Malacarne, V. (2010). Evasão escolar no ensino médio: o caso do Colégio Estadual Santo Agostinho no município de Palotina. O professor PDE e os desafios da escola pública paranaense, 1, 01-24.
- Rondini, C. A., Pedro, K. M., & Duarte, C. dos S. (2020). Pandemia Do Covid-19 E O Ensino Remoto Emergencial: Mudanças Na Práxis Docente. *Interface Científicas - Educação*, 10(1), 41–57. <https://doi.org/10.17564/2316-3828.2020v10n1p41-57>
- Saccaro, A., França, M. T. A., & Jacinto, P. de A. (2016). Retenção e evasão no ensino superior brasileiro: uma análise dos efeitos da bolsa permanência do PNAES. *44º Encontro Nacional de Economia-Anpec*, Brasil. https://repositorio.pucrs.br/dspace/bitstream/10923/10648/2/Retensao_e_evasao_no_ensino_superior_brasileiro_uma_analise_dos_efeitos_da_bolsa_permanencia_do_PNAES.pdf
- Sampaio, B., Sampaio, Y., Mello, E. de., & Melo, A. (2011). Desempenho no vestibular, background familiar e evasão: evidências da Universidade Federal de Pernambuco, *Economia Aplicada*, 15(2), 287-309. <https://doi.org/10.1590/S1413-80502011000200006>.
- Scali, D. F. (2009). *Evasão nos cursos superiores de tecnologia: a percepção dos estudantes sobre seus determinantes*. (Dissertação de mestrado). Universidade Estadual de Campinas, Campinas, SP, Brasil. <https://repositorio.unicamp.br/acervo/detalhe/469631>
- Seabra, F. I. B. de. (2010). *Ensino Básico: repercussões da organização curricular por competências na estruturação das aprendizagens escolares e nas políticas curriculares de avaliação*. (Tese de doutorado). Universidade do Minho, Portugal. <https://hdl.handle.net/1822/10877>
- Senger, A., & Dallago, C. S. T. (2020). Trajetória acadêmica interrompida: um estudo da evasão e suas causas. *Serviço Social em Revista*, 23 (2), 550-569. <https://doi.org/10.5433/1679-4842.2020v23n2p550>

- Silva, S. A. da. (2022). *"Onde está o jovem negro?" Fragilidades socioeducacionais da juventude negra: evasão escolar, violência e extermínio*. (Dissertação de mestrado). Universidade do Vale do Rio dos Sinos, São Leopoldo, RS, Brasil.
<http://www.repositorio.jesuita.org.br/handle/UNISINOS/12008>
- Silva, R. M. P. da. (2008). *Percepção de formandos em ciências contábeis sobre sua preparação para ingresso no mercado de trabalho: um estudo no âmbito dos cursos do Distrito Federal*. (Dissertação de mestrado). Universidade de Brasília, DF, Brasil.
<http://repositorio2.unb.br/jspui/handle/10482/3079>
- Silva Filho, R. L. L., Motejunas, P. R., Hipólito, O., & Lobo, M. B. C. M. (2007). A Evasão no Ensino Superior Brasileiro. *Cadernos de Pesquisa*, 37(132).
<https://doi.org/10.1590/S0100-15742007000300007>
- Tabak, F. (2002). *O laboratório de Pandora: estudos sobre a ciência no feminino*. Editora Garamond.
- Tinto, V. (1975). Dropout from higher education: A theoretical synthesis of recent research. *Review of educational research*, 45(1), 89-125.
- Tontini, G., & Walter, S. A. (2011). Podemos identificar a propensão e reduzir a evasão de alunos? Ações estratégicas e resultados táticos para instituições de ensino superior. *Colóquio Internacional sobre Gestão Universitária na América do Sul*, Florianópolis, SC, Brasil.
<http://repositorio.ufsc.br/xmlui/handle/123456789/25905>
- Trolan, T. L., Jach, E. A., Hanson, J. M., & Pascarella, E. T. (2016). Influencing academic motivation: The effects of student–faculty interaction. *Journal of College Student Development*, 57(7), 810-826. <https://psycnet.apa.org/doi/10.1353/csd.2016.0080>
- Trombini, J., Olegrário, F., & Laroque, L. F. da S. (2017). A evasão no ensino médio. *Revista Intersaberes*, 12(25), 144-151. <https://doi.org/10.22169/revint.v12i25.1042>
- Vasconcelos, J. C., Araújo, J. A., & Silva Neto, M. E. da. (2017). Decomposição da desigualdade de renda salarial no Brasil. *Revista Espacios*, 38(34), 5.
<https://www.revistaespacios.com/a17v38n34/17383405.html>
- Veloso, T. C. M. A., & Almeida, E. P. (2001). Evasão nos cursos de graduação da Universidade Federal de Mato Grosso, campus universitário de Cuiabá: um processo de exclusão. *Série-Estudos - Periódico Do Programa De Pós-Graduação Em Educação Da UCDB*, (13). <https://serie-estudos.ucdb.br/serie-estudos/article/view/564>