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### **Sufficiency exam from the perspective of accounting sciences course students**

### **Examen de suficiencia desde la perspectiva de los estudiantes de la carrera de ciencias contables**

### **Exame de suficiência sob a ótica dos discentes do curso de ciências contábeis**

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### **Abstract**

**Purpose:** Analyze students' perceptions regarding the Accounting Science Proficiency Exam (ASE), as a way of ensuring a minimum level of competence to work in the job market.

**Methodology:** Quantitative research, with data collected through an adapted and expanded questionnaire, based on Silva et al. (2020). The questionnaire was applied to 118 students from two educational institutions, located in a city in the interior of the state of Mato Grosso do Sul.

**Results:** The analysis revealed that six variables stand out when emphasizing the appreciation of the accounting profession, the recognition of accounting professionals, the importance of the exam to improve the quality of the profession, the commitment and dedication of students in obtaining their diploma in the Accounting Sciences Course and in the ASE, in addition to the need for students to establish a study routine in order to pass the exam. The exploratory factor analysis allowed the classification of students' perceptions in relation to the ASE into four components, which explain 65.95% of the total variance. It is worth mentioning that the components that group the students' perceptions are linked to the job market, the approach to the content of the exam in the classroom, quality indicators and job opportunities for accounting professionals. In this regard, students demonstrated that they were aware of the importance of their respective participation in the teaching-learning process, recognizing that achieving their own educational objectives and entering the job market depends on their own commitment.

**Contributions of the Study:** The study contributes theoretically to discussions around the ASE, which is fundamental for strengthening the accounting profession. It also highlights the

importance of teachers and course coordinators being aware of the questions and materials of the most recent exams, as a way of adequately preparing students.

**Keywords:** Sufficiency Exam. Accounting Sciences. Students. Exploratory Factor Analysis.

### Resumen

**Objetivo:** Analizar la percepción de los estudiantes respecto al Examen de Suficiencia en Ciencias Contables (ASE), como forma de asegurar un nivel mínimo de competencia para desempeñarse en el mercado laboral.

**Metodología:** Investigación cuantitativa, con datos recolectados a través de un cuestionario adaptado y ampliado, basado en Silva et al. (2020). El cuestionario fue aplicado a 118 estudiantes de dos instituciones educativas, ubicadas en una ciudad del interior del estado de Mato Grosso do Sul.

**Resultados:** El análisis reveló que se destacan seis variables al enfatizar la valorización de la profesión contable, el reconocimiento del profesional contable, la importancia del examen para mejorar la calidad de la profesión, el compromiso y dedicación de los estudiantes en la obtención del diploma en la Carrera de Ciencias Contables y en la ASE, además de la necesidad de que los estudiantes establezcan una rutina de estudio para aprobar el examen. El análisis factorial exploratorio permitió clasificar las percepciones de los estudiantes respecto a la ASE en cuatro componentes, que explican el 65,95% de la varianza total. Cabe destacar que los componentes que agrupan las percepciones de los estudiantes están vinculados al mercado laboral, el abordaje de los contenidos de los exámenes en el aula, los indicadores de calidad y las oportunidades de empleo para los profesionales contables. En este sentido, los estudiantes demostraron ser conscientes de la importancia de su participación en el proceso de enseñanza-aprendizaje, reconociendo que el logro de sus propios objetivos formativos y la inserción al mercado laboral depende de su propio compromiso.

**Contribuciones del Estudio:** El estudio contribuye teóricamente a las discusiones en torno a la ASE, lo cual es fundamental para el fortalecimiento de la profesión contable. También destaca la importancia de que los profesores y coordinadores de cursos estén al tanto de las preguntas y materiales de los exámenes más recientes, como una forma de preparar adecuadamente a los estudiantes.

**Palabras clave:** Examen de Suficiencia. Ciencias Contables. Estudiantes. Análisis Factorial Exploratorio.

### Resumo

**Objetivo:** Analisar a percepção dos discentes sobre o Exame de Suficiência em Ciências Contábeis (ASE), como forma de assegurar um nível mínimo de competência para atuar no mercado de trabalho.

**Metodologia:** Pesquisa de natureza quantitativa, com dados coletados por meio de questionário adaptado e ampliado, com base em Silva et al. (2020). O questionário foi aplicado a 118 discentes de duas instituições de ensino, localizadas em uma cidade no interior do estado de Mato Grosso do Sul.

**Resultados:** A análise revelou que seis variáveis se destacam ao enfatizar a valorização da profissão contábil, o reconhecimento do profissional da contabilidade, a importância do exame para melhorar a qualidade da profissão, o comprometimento e a dedicação dos discentes na obtenção do diploma no Curso de Ciências Contábeis e na aprovação no ASE, além da necessidade de os discentes estabelecerem uma rotina de estudos para serem aprovados no exame. A análise fatorial exploratória permitiu classificar as percepções dos discentes em relação ao ASE em quatro componentes, os quais explicam 65,95% da variância total. Vale ressaltar que os componentes que agrupam as percepções dos discentes estão ligados ao mercado de trabalho, à abordagem de conteúdo do exame em sala de aula, aos indicadores de qualidade e às oportunidades de emprego para os profissionais da contabilidade. Acerca disso, os discentes demonstraram estar cientes da importância da respectiva participação no processo de ensino-aprendizagem, reconhecendo que o alcance dos próprios objetivos de formação e a inserção no mercado de trabalho depende do próprio empenho.

**Contribuições do Estudo:** O estudo contribui teoricamente com discussões em torno do ASE, fundamental para o fortalecimento da profissão contábil; também destaca a importância dos professores e dos coordenadores de curso para estarem atentos às questões e aos materiais dos exames mais recentes, como forma de preparar adequadamente os acadêmicos.

**Palavras-chave:** Exame de Suficiência. Ciências Contábeis. Discentes. Análise Fatorial Exploratória.

## 1 Introduction

The Accounting Sufficiency Exam (ASE) is an instrument designed to validate general knowledge of the content covered in undergraduate accounting courses (Sprenger et al., 2018; Silva et al., 2020). The purpose of this test is to assess whether the professional has the minimum knowledge required to practice the accounting profession. Passing the ASE serves as an indication of the professional's readiness to work in the field, in line with the academic training acquired during the course and the regulations of the Federal Accounting Council (CFC). As established by the Resolution of the Federal Accounting Council (FAC) No. 1,486 (2015), in its Art. 1, the ASE “is the equalization test designed to prove the achievement of average knowledge, according to the syllabus developed in the Bachelor's Degree in Accounting”.

The ASE is a test administered by the FAC in Brazil and is a requirement for graduates in Accounting Sciences to obtain professional registration and act as accountants. The exam covers questions from various areas of Accounting, such as: General Accounting, Cost Accounting, Management Accounting, Public Accounting, Accounting Auditing, Accounting Expertise, among others; taking this exam represents an opportunity for graduates to demonstrate their skills and abilities in the area, with the expectation that the exam will be able to assess the candidate's ability to apply the knowledge acquired during graduation. According to Sprenger et al. (2018), one of the main considerations students have in relation to the ASE is professional valorization and academic performance indicators.

Thus, passing the ASE is the main expectation of graduates, as it is the way to obtain professional registration and advance in the accounting career, also serving as a demonstration

of knowledge in various curricular subjects related to accounting practice. It is also a strategy used by the profession's representative councils to protect society from unprepared professionals (Pagliero, 2011). However, despite the relevance of the ASE, pass rates remain worryingly low, averaging just 25.25% between 2019 and 2023 (Federal Accounting Council, 2024). This discrepancy highlights the need for deeper reflection on preparation strategies and the support made available to students.

In this way, investigations involving content, professional bodies, accountants, students and other factors, as well as their interconnections with the ASE, are fundamental to advancing the subject. In this context, the central question of this study was: **What is the students' perception of the Accounting Sufficiency Exam (ASE) as a way of ensuring a minimum level of competence to work in the job market?** The aim of the study was to analyze students' perceptions of the Accounting Sufficiency Exam (ASE) as a way of ensuring a minimum level of competence to work in the job market.

This research is justified by collecting data in a different geographical area from previous studies, as well as broadening the set of variables considered, focusing on students' commitment to the learning process. It should be emphasized that there are still gaps in the identification of factors that can impact students' performance in taking the ASE and its importance for strengthening the accounting profession and access to the job market.

The contributions of this research cover both academic and professional aspects, reflecting the importance of the ASE in training and valuing the accounting profession. It contributes to *insights* to support strategies aimed at improving teaching, developing methodologies and committing students to their studies. It is therefore hoped that the research will produce reflections that contribute to improving student performance in the ASE. It also shows that solid training is important for assessing the quality of accounting courses, valuing the accounting profession and recognition in the job market.

From this perspective, this research can stimulate debates on the development of the accounting profession and actions to improve the quality of accounting education, as well as the results of the ASE (Sprenger et al., 2018). Academically, the research allowed comparisons with other relevant studies, such as those by Ross (2009), Bonifácio and Callegari (2012), Galvão (2016), Santos and Andrade (2016), Silva and Buesa (2016), Figueiredo et al. (2017), Miranda et al. (2017), Silva et al. (2018), Souza et al. (2019), Silva et al. (2020), Silva et al. (2022) and Oliveira et al. (2023), who investigated the perceptions of students and teachers about the ASE, as well as the factors that influence its results.

## 2 Theoretical Reference

### 2.1 Accounting Sufficiency Exam (ASE): Institutionalization, Concept and Application

The Federal Accounting Council (FAC) institutionalized the Accounting Sufficiency Exam (ASE) in two phases: the first phase covered the application of tests from 2000 to 2004, regulated by FAC Resolution No. 853 (1999) and its amendments instituted by FAC Resolutions No. 928 (2002), No. 933 (2002) and No. 994 (2004). During this period, ten exams were administered, with more than 150,000 candidates, including bachelors and technicians in accounting. In 2005, the exam stopped being administered while the FAC waited for the bill to be approved by the National Congress, which was vetoed by the President of the Republic, despite having been approved by the Chamber of Deputies and the Federal Senate (CFC, 2007).

The second phase of the ASE began in the first half of 2011, after the enactment of Federal Law No. 12,249 (2010) and the institution of FAC Resolution No. 1,301 (2010), which was later revoked by FAC Resolution No. 1,373 (2011), and then by FAC Resolution No. 1,486 (2015).

The exam requires graduates to have basic knowledge acquired during their training, with the aim of ensuring a minimum level of competence for accountants to operate in an increasingly demanding and competitive job market. However, various efforts have been needed to highlight the benefits that the exam brings to the accounting profession, including the improvement and enhancement of Accounting Courses, greater awareness among accounting professionals of their obligations and the appreciation of accountants in the job market (CFC, 2007; Silva et al., 2013).

When analyzing the pass rates for the ASE, which is held every six months throughout Brazil, over the last five years (2019 to 2023), an average pass rate of 25.25% can be seen. During this period, the highest rate was recorded in exam 2020-1, with 38.19% of passes, while the lowest rate was found in exam 2023-2, with only 17.34% of passes, highlighting that the last three years showed rates below the average of 25.25% (CFC, 2024).

It is important to note that professional licenses and certifications are required to work in the accounting field in several countries. According to Morikawa (2018), these credentials are positively associated with the job market and professional salaries. Peterson and Reider (2002) presented another perspective on the exam, discussing the application of computerized tests. Participants in this research considered this experience to be positive; however, successful candidates believe that this approach can weaken the exam, as it does not adequately assess writing and problem-solving skills.

The professional councils were created with the aim of regulating the profession and also to protect professional activity from possible devaluation, promoting unity and identity within the accounting profession. With the enactment of Decree-Law No. 9,295 (1946), the FAC took on the responsibility of standardizing, guiding and supervising professional accounting practice. Accounting professionals are no longer seen only as bookkeepers and accountants, but as professionals dedicated to the dynamic study of assets and specialists in business accounts, involving discussions that permeate higher education institutions, the job market and professional regulatory bodies.

Given the relevance of the ASE and the search for explanations for the low pass rates, several studies have been carried out in recent years with the aim of deepening conceptual understanding, improving the way in which the content covered is applied and understanding the perception of students and accounting professionals about the exam. The next section will present the research carried out in this study.

## 2.2 Previous Studies

Studies on the Accounting Sufficiency Exam (ASE) highlight various aspects, such as the results of students and graduates in the exam, the high failure rates, teaching methodologies and practices, the suitability of the exam to the business reality, the appreciation of accounting professionals as a result of passing the ASE, as well as the perception of teachers and accounting professionals about the exam and the perceptions of students. Table 1 shows a summary of these studies relevant to the topic under discussion.

**Table 1***Previous research on the Accounting Examination (ASE)*

<b>Authors</b>	<b>Objective and main results</b>
Ross (2009)	It explored the factors that affect the results obtained by Southern African students in the professional qualification exams of the <i>Chartered Institute of Management Accountants</i> (CIMA). Younger candidates, candidates who attended face-to-face classes and candidates who used the published manuals were more successful.
Bonifácio and Callegari (2012)	They described the perception of the teachers of the Accountancy course at a private higher education institution in the state of Santa Catarina regarding the ASE. It showed that, with the teachers' perception and collaboration, new teaching methodologies and practices can be offered to future professionals, including the preparation of tests with the same level of difficulty required by the exam, the inclusion of questions from previous exams in their activities and periodic mock exams.
Galvão (2016)	It verified the accountants' perception of the ASE. The main recommendation pointed out by the survey participants was the need to better adapt the exam to the business reality.
Santos and Andrade (2016)	They analyzed the opinions of authors who have published articles on the ASE. Most of the respondents, who were teachers, did not adapt their classes when the exam returned, considered their content to be up-to-date in relation to what was required in the exam and also did not specifically prepare their students to take it.
Silva and Buesa (2016)	They analyzed the factors influencing the high failure rates. The high failure rate is mainly due to the amount of content to remember and study, very long questions, lack of attention and concentration on the exam and wasting time on calculations, as well as the students' lack of interest during the course and lack of sufficient preparation.
Figueiredo et al. (2017)	They concluded that the ASE is a kind of filter which, in the perception of the students in the sample, ensures that accounting professionals are valued by society, as it shows that they have absorbed the knowledge acquired in the classroom.
Miranda et al. (2017)	They identified teachers' and professionals' perceptions of the ASE and evaluated its model. Teachers believe that good results in these exams are important for the image of higher education institutions.
Silva et al. (2018)	They understood students' perspectives and impressions of the ASE. They concluded that it is necessary to study between two and six hours a week and that work and family are limiting factors in terms of dedication. The authors also considered the content of standards and costs to be the most complex in the exam.
Souza et al. (2019)	They analyzed the importance of accounting and the ASE and the main difficulties presented by students from the teachers' perspective. The authors found that, from the students' perspective, the ASE is necessary and contributes significantly to their professional lives as a filtering tool.
Silva et al. (2020)	They identified the students' perception of the ASE. They concluded that the exam, in the students' perception, is an instrument that values the accounting profession; however, it is necessary for teachers to discuss this issue more in the classroom.
Silva et al. (2022)	They identified the perception of accounting students from HEIs in Mossoró/RN about the ASE. The results contribute new knowledge to the accounting profession about the attributes listed by the students, so that with this information, it is possible to instigate reflections to improve the exam, on the part of students, teachers, regulatory bodies, among other interested parties.
Oliveira et al. (2023)	They identified the perception of Accounting students at the State University of Mato Grosso, Tangará da Serra Campus, regarding preparation for the ASE. The authors noted the need for strategies to better prepare academics for the ASE.

**Source:** *Research data.*

In this context, there are significant challenges for higher education institutions, both for teachers and students, in the teaching-learning process. It is essential to adopt teaching

methodologies and practices that adequately prepare students for the ASE, in addition to promoting alignment between the content taught in the classroom and the needs of the ASE, as well as the business reality. Students must take advantage of the structure offered to them and strive to complete the course with sufficient knowledge and skills to pass the ASE and subsequently practice their profession. Although the sufficiency exam is considered a relevant and significant topic for the accounting profession, there is still little discussion of it in the academic environment. It is necessary to address the issue not only as a form of specific preparation, but as an incentive to the daily practice of integrating studies and professional training (Silva et al., 2020).

With regard to the performance of graduates in the ASE, it is important to contextualize that, at the time of the first phase of the exam (from 2000 to 2004), a study carried out by Ross (2009) indicated that students under the age of 28, those who attended face-to-face classes and used published textbooks, were more likely to pass the exam. At the beginning of the second phase of the exam, Silva and Buesa (2016) carried out a survey of 64 Accounting students at a private educational institution and they attributed the high failure rate mainly to the vast amount of content to be studied and memorized, the excessively long questions, the lack of attention and concentration during the exam, wasting time on calculations, as well as the students' lack of interest throughout the course and lack of preparation.

### 3 Methodological Procedures

The aim of this study is to analyze students' perceptions of the Accounting Sufficiency Exam (ASE) as a way of ensuring a minimum level of competence to work in the job market. The research was conducted quantitatively, using descriptive statistics and the exploratory factor analysis technique. It is therefore a survey (*survey*) which is based on the responses of undergraduate Accounting students from two higher education institutions located in the interior of the state of Mato Grosso do Sul.

Data was collected using a questionnaire adapted from Silva et al. (2020). In the first part of the questionnaire, the students provided information on their gender, age and the semester they were studying; the second section contained statements related to the ASE, the accounting profession, the interaction of the ASE with the accounting professional and teaching in the Accounting Course, as shown in Appendix 1.

The research continued with an analysis of factors related to students' commitment to preparing for the ASE, incorporating two new statements (questions 19 and 20) into the questionnaire: 19) In order to obtain a bachelor's degree in Accounting, you need to commit to your studies; likewise, the ASE requires commitment and dedication in order to pass. 20) Students need to establish a study schedule in their academic routine and solve questions from previous exams. A professor from the Accountancy course was invited to collaborate by reviewing the questionnaire used in Silva et al.'s (2020) research and contributing these two additional statements.

The statements were presented in a questionnaire for data collection, allowing respondents to rate each one on a scale of 1 (totally disagree) to 5 (totally agree). SPSS *software*, version 22, was used to analyze the data. The descriptive statistics techniques applied included the mean, standard deviation, median, minimum and maximum values, as well as the sum of the weights assigned to each question, making it possible to compare students' perceptions of the ASE based on the sample obtained.



The components of the survey are detailed in Table 2.

**Table 2**

*Research components*

Items	Descriptions
Theoretical and empirical review	It took place in the second half of 2023 on the following databases: Portal da Capes, Scielo, Science Direct, Spell (Anpad) and the EBSCOhost platform. The same criteria or keywords were used as in the research by Silva et al. (2020), “professional licensing exams” and “accounting” and “sufficiency exam” or “professional licensing exam” and ‘accounting’ and “sufficiency exam”.
Population	A total of 321 undergraduates enrolled in face-to-face Accountancy courses at two higher education institutions, one public and the other private, located in the interior of the state of Mato Grosso do Sul. The Accounting course plays a fundamental role in training qualified professionals who can meet the growing demands of the regional job market. The need for competent accounting services is essential to support the growth of companies and the complexity of economic operations in the region. Both courses scored 4 in the Preliminary Course Concept (CPC) in 2022 - a quality indicator that evaluates undergraduate courses. The criterion used to select the institutions was accessibility.
Sample	118 respondents, corresponding to 36.76% of the population.
Research instrument	Questionnaire adapted and expanded from Silva et al. (2020), according to Appendix 1.
Validation	Validated in the research by Silva et al. (2020), with Cronbach's Alpha of (0.992) for the professional appreciation factor and (0.978) for the academic environment.
Data collection	Period from November 1, 2023 to December 30, 2023. Carried out on-site by the researchers themselves.
Data organization	The data was tabulated in Excel spreadsheets, analyzed in SPSS software and the results presented in tables.
Data analysis	Descriptive statistics and exploratory factor analysis were used.

**Source:** Adapted from Creswell (2010).

In addition, to enrich the results, an Exploratory Factor Analysis (EFA) was carried out, as indicated by Hair et al. (2009, p. 107), who state that “factor analysis provides the researcher with a clear understanding of which variables can act together and how many variables can actually be considered to have an impact on the analysis”. In EFA, factor reduction was applied using the principal component extraction method, with the rotation technique *varimax* and the option to exclude cases by list. The selection criteria for the variables used in the EFA followed the recommendations of Hair et al. (2009), to keep variables with a communality index greater than 0.50, as well as kurtosis and asymmetry values in the -3 to +3 range.

According to Hair et al. (2009, p. 115) “the component analysis model is more suitable when data reduction is paramount”. By choosing this option for the EFA, only the variables that met the recommendations of Hair et al. (2009) in relation to the comprehension indices of communalities, asymmetry, kurtosis and split loads were kept in the study. In order to guarantee the credibility of the research, indices were presented for analyzing the reliability of the total data set, checking the significance index, explained variance and applying the Alpha of Cronbach.

Data collection was carried out with the authorization of the course coordinators and teachers. Ethical aspects were also ensured for all respondents, including anonymity, the possibility of withdrawing from answering the questionnaire at any time and limited access to the questionnaires only for the researchers involved, with the guarantee that the analysis would only consider the total set of data, without analyzing individual questionnaires.

## 4 Presentation of Research Results

### 4.1 Descriptive Analysis

As for the survey's target audience, the participants are undergraduate accounting students from two universities, one public and one private, located in the interior of the state of Mato Grosso do Sul, both of which offer the course in person. The survey sample included 118 respondents, which corresponds to 36.76% of the population analyzed. The profile of this sample is shown in Table 3.

**Table 3**

*Sample profile: Accounting undergraduates*

Characteristics	Alternatives	Frequencies	Percentage (%)
Gender	Male	50	42%
	Female	68	58%
Age	Up to 20 years old	33	28%
	21 to 25	67	57%
	26 to 30	6	5%
	31 to 35	3	2%
	Over 36	9	8%
Semester in course	First	2	2%
	Second	27	23%
	Third	1	1%
	Fourth	24	20%
	Fifth	3	2%
	Sixth	30	25%
	Seventh	2	2%
	Eighth	29	25%

**Source:** Research data.

Of the 118 participants in the survey, 50 were male, representing 42% of the total, while 68 were female, corresponding to 58% of the respondents. With regard to age, the majority are up to 25 years old, which covers 85% of the sample, totaling 100 students. It was noted that the course is predominantly attended by young people, with only 18 students over the age of 26, representing 15% of the participants. The demographic profile (gender and age) and the percentage distribution of respondents are similar to those presented by Silva et al. (2020).

It is worth noting that data collection took place during the second semester of 2023. Thus, in the context of the current semester, undergraduate students are generally distributed as follows: 27 students in the second semester (23%), 24 in the fourth semester (20%), 30 in the sixth semester (25%) and 29 in the eighth semester (25%). The greatest participation is seen in the third year of the course, specifically in the fifth and sixth semesters, totaling 33 students, as shown in Table 3. In addition, the sample of Silva et al. (2020) indicated that students enrolled in the first to fourth semester accounted for 61.60% of respondents, with the majority in the initial phase of the course.

**Table 4***Students' perceptions of the Accounting Sufficiency Exam (ASE)*

Variables analyzed	Mean	Standard Deviation	Median	Min.	Max.	Sum
1. The topic of ASE is often discussed in class.	3,8898	1,09999	3,5	1,0	5,0	459,0
2. Teachers include ASE issues in academic activities.	4,0339	1,05354	3	1,0	5,0	476,0
3. The content presented in class is sufficient to pass the ASE.	3,5593	1,21629	3	1,0	5,0	420,0
4. Passing or failing the ASE serves as an indicator of performance and course quality.	4,0085	1,12846	3	1,0	5,0	473,0
5. Its application is important and necessary for the accounting profession.	<b>4,5339</b>	0,73592	3	1,0	5,0	535,0
6. It adds value to the accounting profession.	<b>4,6356</b>	0,73572	4	2,0	5,0	547,0
7. It raises the quality of the profession.	<b>4,5763</b>	0,75568	4	2,0	5,0	540,0
8. Contributes to the evolution of the accounting profession.	4,4407	0,83249	4	1,0	5,0	524,0
9. It helps the accounting profession keep up with market demands.	3,9237	1,04723	3,5	1,0	5,0	463,0
10. The ASE serves the public interest.	3,8898	1,09999	2,5	1,0	5,0	459,0
11. The ASE serves the private interest.	3,6356	1,06751	2,5	1,0	5,0	429,0
12. The ASE is an important instrument in the training of accounting professionals.	4,4407	0,84269	5	1,0	5,0	524,0
13. It values the accounting professional.	<b>4,4915</b>	0,87458	4	1,0	5,0	530,0
14. It guarantees professionals with a minimum level of knowledge to practice the profession.	4,2627	0,99938	4	1,0	5,0	503,0
15. Ensures that professionals are better qualified to provide quality services to society.	4,2542	0,92622	3,5	1,0	5,0	502,0
16. Passing the ASE opens up new opportunities for accounting professionals.	4,3390	0,81880	3,5	2,0	5,0	512,0
17. It directs the training of professionals to the private sector.	3,8390	0,90554	3	1,0	5,0	453,0
18. Directs the training of professionals to serve the public sector.	3,8220	1,01805	3,5	1,0	5,0	451,0
19. To obtain a bachelor's degree in Accounting, you have to commit to your studies, just as the ASE requires commitment and dedication to pass.	<b>4,6186</b>	0,69084	4	1,0	5,0	545,0
20. To obtain a bachelor's degree in Accounting, you need to commit to your studies, just as the ASE requires commitment and dedication to pass. Therefore, you establish a study schedule in your academic routine and solve questions from previous exams.	<b>4,4831</b>	0,78155	3,5	1,0	5,0	529,0

**Source:** *Research data*

After analyzing the profile of the respondents, we present the students' perceptions of the ASE, which is the main focus of this research. Table 4 shows the descriptive statistics for the 20 (twenty) variables investigated in the survey. The variable with the best average (item 6) also stands out for having one of the lowest standard deviations, even with the weights assigned to the answers varying on a scale of 1 to 5 and totaling 547.0 points. These results suggest that the ASE provides value to the accounting profession, giving it greater credibility, as mentioned by Galvão (2016), Santos and Andrade (2016), Figueiredo et al. (2017), Silva et al. (2020), Terres (2011) and Oliveira et al. (2023).

These authors highlight common points in their research, such as: the importance of the exam for professional valorization and the improvement of the accounting profession, its contribution to improving the qualification of professionals. Thus, the exam is seen as a filtering tool that helps to select the most qualified professionals, i.e. it is an important instrument for strengthening teaching and professional practice. Sprenger et al. (2018) point out that institutions that have an *stricto sensu* have a higher pass rate in the sufficiency exam than those that do not. However, Galvão (2016), Silva et al. (2020) and Oliveira et al. (2023) emphasize the need for strategies to better prepare students for the Sufficiency Exam. In addition, the commitment and dedication of students are fundamental to achieving a bachelor's degree in Accounting, passing the ASE and the image of the accounting professional.

The results of this research collaborate with the findings of Silva et al. (2020), who highlight the importance of the ASE for the accounting profession, emphasizing that it gives prestige to the profession, increases credibility, improves the quality of services, values the accounting professional, protects society from inadequate professionals and, consequently, opens up new opportunities for future accountants. This is also confirmed by Souza et al. (2019), who consider the ASE to be essential and state that an organized study schedule contributes significantly to the accountant's education. As Figueiredo (2017) noted, passing the ASE reflects the student's dedication to the course, which indicates that they have absorbed the content taught during their degree and have the minimum knowledge required to practice their profession.

Among the variables with the highest mean scores in this study, we highlight the appreciation of the accounting profession and the accounting professional. This reinforces Santos and Andrade's (2016) assertion that the ASE improves accounting knowledge, since professionals go through this selection process before entering the job market. In addition, Souza et al. (2019) state that the ASE is necessary and contributes significantly to professional life.

It is important to mention that, although Table 4 indicates the relevance of the ASE, as argued by Terres (2011), there are also critics who suggest that the exam should only be applied at the time of professional registration or, in some cases, not at all. Even so, in most of the theoretical and empirical research presented, the studies tend to support the ASE. This allows us to conclude, based on the perception and collaboration of the teachers, that the Accountancy Course can innovate in teaching methodologies and practices, with a view to performing more effectively in the exam (Bonifácio & Callegari, 2012).

To enrich the data analysis, the next topic presents the Exploratory Factor Analysis.

## 4.2 Exploratory Factor Analysis

Exploratory Factor Analysis was then carried out to gain a deeper understanding of the data collected. To do this, the recommendations of Hair et al. (2009) were followed, keeping the variables that had a communality index greater than 0.50, as well as kurtosis and asymmetry values in the -3 to +3 range, and loadings divided between the components, as shown in Table 5.

**Table 5**

*Variables included in the analysis*

Variables	Communalities	Skewness	Asymmetry
1. The topic of ASE is often discussed in class.	,766	,931	-1,189

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2. Teachers include ASE issues in academic activities.	,749	1,463	-1,362
3. The content presented in class is sufficient to pass the ASE.	,700	-,562	-,662
4. Passing or failing the ASE serves as an indicator of performance and course quality.	,498	,177	-1,033
9. It helps the accounting profession keep up with market demands.	,657	,036	-,799
10. The ASE serves the public interest.	,511	,233	-,915
11. The ASE serves the private interest.	,619	-,148	-,597
14. It guarantees professionals with a minimum level of knowledge to practice the profession.	,542	1,828	-1,492
15. It ensures that professionals are better qualified to provide quality services to society.	,799	2,562	-1,515
16. Passing the ASE opens up new opportunities for accounting professionals.	,656	,063	-,988
17. Directs the training of professionals to the private sector.	,701	,021	-,587
18. Directs the training of professionals to the public sector.	,717	,332	-,771

Source: Research data.

The reliability of the data was checked using the *Alfa de Cronbach*, which obtained an index of 0.875. According to Hair et al. (2009), a value above 0.60 is considered acceptable in exploratory research. In order to analyze the adequacy of the sample, the *Kaiser–Meyer–Olkin (KMO)*, which resulted in 0.775. According to Marôco (2010), a *KMO* greater than 0.50 indicates good factorability. In addition, the Test of Sphericity of *Bartlett's*, which showed a significance value of 0.00, indicating the rejection of the hypothesis that the population matrix is identical. The analysis also revealed an explained variance index of 0.659 (Hair et al., 2009), as can be seen in Table 6.

**Table 6**

*Results of the variable consistency tests*

Cronbach's Alpha	Bartlett's sphericity	KMO	% Variance explained
	Sig.		
0,875	0,00	0,736	0,659

Source: Research data.

The answer to the central question of this research, which investigated students' perceptions of the ASE applied by the FAC to Accounting graduates as an assessment for obtaining the professional accountant's license, is summarized in Table 7. This result is represented by 12 factors grouped into 4 components, which together explain 65.951% of students' perceptions of the ASE, according to the percentage of variance explained. To make things easier to understand, the 4 components have been presented in Table 7, accompanied by the variables and the respective percentages of variance explained for each component.

**Table 7**

*Explanatory factors for students' perceptions of the ASE*

Factors	Components			
	1	2	3	4
1. The topic of ASE is often discussed in class.		,848		
2. Teachers include ASE issues in academic activities.		,854		
3. The content presented in class is sufficient to pass the ASE.		,577		
4. Passing or failing the ASE serves as an indicator of performance and course quality.			,692	

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9. It helps the accounting profession keep up with market demands.					,596
10. The ASE serves the public interest.					,564
11. The ASE serves the private interest.					,687
14. It guarantees professionals with a minimum level of knowledge to practice the profession.					,631
15. It ensures that professionals are better qualified to provide quality services to society.					,813
16. Passing the ASE opens up new opportunities for accounting professionals.					,633
17. It directs the training of professionals to the private sector.					,750
18. Directs the training of professionals to the public sector.					,834
<b>% of variance explained by component</b>	<b>32,204</b>	<b>13,108</b>	<b>11,892</b>	<b>8,747</b>	
<b>% of total variance explained</b>			<b>65,951</b>		

Source: Research data.

The variables were grouped into four components that reflect students' perceptions of the ASE, with the following names suggested for each: job market, approach to content in the classroom, quality indicator and job opportunities.

- Component 1 - responsible for 32.204% of students' perceptions. This indicates that the perceptions are related to the evaluation of the training of professionals for the field. **job market.**
- Component 2 - explains 13.108% of students' perceptions of the ASE, with a focus on **approach to the content of the exam in the classroom.**
- Component 3 - showed 11.892% of the students' perceptions of the ASE, where the students see the exam as a **quality indicator** for accounting professionals.
- Component 4 - accounted for 8.747% of perceptions, with students recognizing that passing the ASE generates **job opportunities** for accounting professionals.

Thus, the results of this study expand the set of information already available by identifying four distinct components and, above all, by corroborating that, according to the students in the sample studied, the ASE is considered a quality indicator in the accounting profession. It is important to note that Silva et al. (2020) had grouped perceptions of the ASE into just two components: F1 - Relevance of the ASE to the accounting profession and F2 - Preparation for the ASE.

These results allow us to infer that the ASE has a consolidated role in the accountant training process, since it provides better opportunities and serves as a sign of quality in the job market for successful students. Thus, during the teaching-learning stages of the Accountancy undergraduate course, questions from previous exams can be used as a preparation tool for the ASE.

Therefore, the results show that there is room for improvement in the teaching-learning process and teaching methodologies that reinforce students' performance in the ASE. To this end, we suggest offering preparatory courses focused on students' difficulties, with simulations of the exam; providing study guides and questions from previous exams so that they can prepare more effectively; carrying out a survey of the areas in which students have the most difficulties and providing feedback on overall performance; and offering psychological and pedagogical support to students, helping them to deal with the anxiety and pressure of the exam.

It can also be inferred that this discussion opens up space for implications for the training of accountants, such as curriculum revision with the inclusion of topics that reflect the demands of the job market, the connection between theory and practice, teacher training with the use of new learning technologies, accounting simulations and teaching methodologies. These

proposals aim to improve the training of accountants and also the certification process, ensuring that professionals are well prepared for the challenges of the market. Collaboration between educational institutions, regulatory bodies and the private sector is key to implementing these actions effectively.

## 5 Final considerations

This study analyzed students' perceptions of the Accounting Sufficiency Exam (ASE) as a way of ensuring a minimum level of competence to work in the job market. With a sample of 118 students from two educational institutions located in the state of Mato Grosso do Sul, the results revealed that the students recognize the relevance of the exam for training and entering the market, which demands commitment and the need for a study routine. The sufficiency exam is seen as a fundamental tool for valuing and improving the accounting profession, acting as a filter for qualified professionals and stimulating improvements in teaching. It is also fundamental for raising the standard of knowledge. To maximize its benefits, it is necessary to deepen the debate in the classroom and implement effective preparation strategies. The Accountancy course can innovate in teaching methodologies to improve student performance in the exam, and student commitment is fundamental to success.

Factor analysis identified that 65.951% of students' perceptions can be grouped into four dimensions: evaluation of training for the job market, approach to content in the classroom, quality indicator for accounting professionals and job opportunities. These inferences suggest that students perceive the ASE as a determining factor in ensuring a minimum level of competence to work in the job market, in strengthening the image of the accounting profession and in their professional development.

The study's contribution lies in broadening the understanding of students' perceptions, since there is a shortage of similar research in the region, and also brings the students' perception of their own engagement in the teaching-learning process. In order to support effective strategies aimed at improving teaching, developing methodologies and strengthening students' commitment to their studies, with a view to passing the sufficiency exam, it is essential to consider a number of factors. *insights* such as: identifying students' level of knowledge, identifying students' difficulties and learning styles; adopting methodologies that promote student protagonism, such as problem-based learning, case studies, solving mock questions from previous exams and discussion groups, promoting greater student engagement; encouraging students to set study goals, plan their routines and use self-assessment techniques.

The limitations, such as the diversity of semesters and the lack of distinction between public and private institutions, indicate the need for future studies with larger samples, analyzing the results by semester and by type of educational institution. We recommend expanding the research to other locations and exploring socio-economic factors, as well as involving teachers in the analysis of the impact of the exam on training and employability. The application of theoretical approaches, such as the Theory of Planned Behavior, can deepen the understanding of the factors that influence passing the ASE, contributing to strategies for improving the training and assessment process in the accounting field.

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### Appendix 1 - Data Collection Instrument

The aim of the questionnaire is to collect data in order to analyze students' perceptions of the Accountancy Exam (ASE), as a way of ensuring a minimum level of competence to work in the job market. Students are free to answer the questions or not. However, participation is very important for the success of the survey. We are counting on everyone's participation.

#### Check only one answer:

##### 1. Sex

☐ male ☐ female ☐ other

##### 2. Age group

☐ Up to 20 years old; ☐ Between 21 and 25 years old; ☐ Between 26 and 30 years old; ☐ Between 31 and 35 years old; ☐ Over 35 years old

##### 3. Which semester are you studying?

☐ 1st semester; ☐ 2nd semester; ☐ 3rd semester; ☐ 4th semestre  
☐ 5º semesters; ☐ 6º semesters; ☐ 7º semesters; ☐ 8º semesters

In the next questions you should indicate your degree of agreement with the statements made, using the following: the number 1 [one] indicates that you **TOTALLY DISAGREE**, while the number 5 [five] indicates that you **TOTALLY AGREE**. *Please don't forget to answer any questions.*

1	2	3	4	5
<b>Disagree Totally</b>	The closer of <b>1 (ONE) LESS</b> I agree			<b>Agree Totally</b>
	The closer to <b>5 (FIVE) MORE</b> I agree			

Students' perception of the ASE - Score from 1 to 5	Evaluation				
1) The subject of ASE is discussed frequently in the classroom.	1	2	3	4	5
2) Teachers include ASE issues in academic activities.					
3) The content presented in class is sufficient to pass the ASE.					
4) Passing or not passing the ASE serves as an indicator of performance and course quality.					
5) Its application is important and necessary for the accounting profession.					
6) It adds value to the accounting profession.					
7) It raises the quality of the profession.					
8) It contributes to the evolution of the accounting profession.					
9) It helps the accounting profession keep up with the demands of the globalized market.					
10) The ASE serves the public interest (protecting society from bad professionals).					
11) The ASE serves the private interest (market reserve reducing competition).					
12) The ASE is an important instrument in the training of accounting professionals.					
13) It values the accounting professional.					
14) It guarantees professionals with a minimum level of knowledge to practice their profession.					
15) It ensures that professionals are better qualified to provide quality services to society.					
16) Passing the ASE opens up new opportunities for accounting professionals.					
17) It directs the training of professionals to the private sector.					
18) It directs the training of professionals to the public sector.					
19) To obtain a bachelor's degree in Accounting, you have to commit to your studies, just as the ASE requires commitment and dedication to pass.					
20) Obtaining a bachelor's degree in Accounting requires commitment to your studies, just as the ASE requires commitment and dedication in order to pass. You establish a study schedule in your academic routine and solve questions from previous exams.					