

# Challenges In The Qualification Of Accounting Professionals: A Comparison Between The Accounting Undergraduate Program At UEA And Their Integration Into The Job Market

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## Abstract:

This study examines the challenges faced by accounting professionals, focusing on the need for an academic education that meets the demands of a constantly evolving job market. The main objective was to identify and analyze these challenges, comparing the education provided by the undergraduate Accounting Sciences course, mediated by technology at the State University of Amazonas (UEA), with the demands and practices of the market. The methodology adopted is qualitative-quantitative, exploratory-descriptive, with the application of questionnaires to the students of the course and the use of a SWOT analysis, which allowed identifying strengths, weaknesses, opportunities, and threats in the academic training. The research enabled a detailed analysis of the students' perceptions of the course and the main obstacles faced during their education. The results indicate that despite the qualification of the faculty, with master's and doctoral professors, and the use of live teaching technology, there are deficiencies that need to be addressed. Among them are the lack of practice with real accounting systems and limited technological infrastructure. Students also highlighted the need for more time for practical internships and improvements in the training of professors regarding new technologies. The study concludes that it is essential to align accounting education with the demands of the job market, integrating more accounting practices and enhancing the academic curriculum. The research identifies that it is necessary to improve the integration between theory and practice, better preparing students for the challenges of the professional environment.

**Keywords:** Accounting education; Job market demands; Theory-practice integration; UEA; Brazil.

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## I. Introduction

The qualification of accounting professionals faces significant challenges in light of the constant economic, social, and cultural changes occurring both within and outside of organizations. The demand for reliable and up-to-date accounting information is increasingly pressing, requiring professionals who not only master theoretical knowledge but also possess practical skills capable of responding to the demands of the highly competitive job market. In this context, inadequate qualification results in difficulties for accountants to find a place within organizations, with those in constant improvement and evolution standing out.

Higher Education Institutions (HEIs) play a crucial role in preparing these professionals, but there are frequent criticisms regarding the training provided, especially due to the lack of practical skills in solving economic and social problems. Thus, the need arises for an education that can more effectively integrate theory and practice, preparing accounting students to face market challenges. This reality highlights the gaps between the theoretical knowledge acquired in universities and its application in the professional environment.

In light of this scenario, the objective of this research was to identify the main challenges in the qualification of accounting professionals, through a comparative analysis between the academic training in the undergraduate accounting course and the demands of the job market. The research also aimed to point out pedagogical strategies that could be implemented by HEIs, promoting greater integration between theory and practice and preparing students more robustly for professional insertion.

The importance of this study is justified by the urgent need to align accounting training with real market demands, ensuring that future professionals are capable of significantly contributing to the financial health of organizations. Furthermore, the study offers a theoretical contribution by proposing a review of

academic curricula and suggesting new pedagogical approaches, including more relevant internships, partnerships with companies, and the incorporation of practical simulations into the teaching process.

Therefore, this research aims not only to reflect on the challenges of accounting education but also to provide practical insights that can guide HEIs in developing curricula more suited to contemporary demands. By promoting this integration, the expected result is the formation of more qualified, competent accountants capable of playing a strategic role within organizations, contributing to more efficient and ethical financial management.

## **II. Academic Education In Accounting**

For many years, accounting education was conducted in a traditional manner. However, this method needs to be rethought, as future Bachelor of Accounting graduates require broader knowledge that fosters critical thinking, judgment, and the ability to express informed opinions [17]. Education, in general, is a deliberate process of facilitating intellectual and moral growth, providing learners with planned experiences that encourage the desired changes [2].

In this context, universities play an essential role, as they are responsible for implementing methods that encourage students to "learn how to learn." Only in this way will accounting professionals succeed in a society that is constantly evolving [4]. Higher Education Institutions (HEIs) have some autonomy to make adjustments that meet the demands of the local market [14], [15]. For instance, Resolution CNE/CES No. 10/2004 granted flexibility to HEIs to define, within the established guidelines, which subjects should be included in the Accounting curriculum. Therefore, HEIs must identify market needs and plan a curriculum that equips students to meet the demands of the accounting profession [15].

The Federal Accounting Council (CFC), the body responsible for regulating, registering, and overseeing accounting professionals in Brazil, has long been working to respond to the constant requests regarding the necessary content for the training of accountants and the improvement of higher education in Accounting [7]. Despite these efforts, students, employers, and professional accounting organizations have criticized HEIs for failing to equip graduates with the necessary skills for the constantly changing modern business environment [1].

To improve academic education in Accounting, it is believed that a curriculum should address market demands [6]. An education that covers both the theoretical and practical aspects of accounting is essential for students to achieve their goals and become qualified and effective accountants. The curriculum must include subjects that integrate theoretical knowledge with real-world professional practices, ensuring that graduates have the appropriate professional profile to face career challenges.

## **III. Accounting Professional Profile**

The accounting professional profile has undergone significant transformations due to the new demands of the job market. The qualification of this professional requires not only technical skills but also strategic abilities that prepare them to face the current organizational challenges. The increasingly competitive job market seeks professionals who, in addition to generating information, can analyze it and actively participate in the decision-making process, becoming strategic accountants [8].

This new phase requires accountants to be dynamic and proactive, broadening the scope of the information generated and meeting the needs of various users of this information. To meet these demands, it is essential that higher education in accounting provides the development of the skills and abilities necessary to perform effectively in the market [8].

Moreover, the current landscape of the accounting market creates greater competition among professionals seeking to enter the field. Therefore, accounting students must strive to acquire not only knowledge specific to their area but also complementary skills from other fields that contribute to their comprehensive education. This effort is fundamental for them to stand out as qualified professionals capable of achieving the objectives of accounting [17].

The accountant must be better informed than other managers in the company to effectively contribute to the decision-making process while being accountable for the results achieved [5]. Additionally, it is crucial that accounting professionals develop both technical and professional skills in the area they intend to work in, as well as assume social responsibilities, such as informing the community about the financial health of companies [5]. This reinforces the strategic and social role that accountants play in the corporate context.

## **IV. Job Market**

The job market is facing a shortage of qualified, creative, and capable professionals. Today, more than ever, it is crucial to recognize the importance of research in the construction of knowledge. For individuals to be creative and able to solve the problems they encounter throughout their professional lives, it is essential to stay informed about all relevant topics in their field, demonstrate adaptability, and foster innovation [7].

The dynamics of the market are constantly evolving, requiring accounting professionals to possess knowledge that goes beyond bookkeeping and the preparation of financial statements. It is essential that accountants provide high-quality information to support their clients' decision-making processes [13].

Increasingly, organizations demand that professionals in the accounting field possess knowledge that extends beyond technical aspects [5]. The desired profile must align with the current organizational dynamics, which means having differentiated competencies that enable these professionals to participate actively in business decisions [5].

Technological proficiency has become a requirement for accounting professionals to enter the job market, whether they are newly graduated or experienced, demanding a qualified, efficient, and well-prepared profile to face the new challenges in an ever-changing environment [10], [16].

The market seeks accountants who, in addition to mastering accounting and its techniques, demonstrate the ability to face challenges, keep up with the constant changes in the sector, interact with different groups, use information for decision-making, present and defend their viewpoints, coordinate teams, exercise leadership, be entrepreneurial, act with ethics and social responsibility, and assume the role of social change agents through professional practice and citizenship [12].

## **V. Material And Methods**

The methodology of this study follows the classification proposed by Kruger [9], being of an applied nature, with an exploratory-descriptive approach. This means that the primary objective of the research is to explore and describe the challenges in the qualification of accounting professionals by comparing academic training in the Accounting course at UEA with the practical demands of the job market. The qualitative-quantitative approach allows for a broader analysis, combining both numerical data and detailed interpretations of student perceptions.

Bibliographical research constitutes one of the main research strategies, providing the theoretical basis necessary to understand the context of accounting education and market expectations. The theoretical framework was based on studies that discuss professional training and the competencies required to work in the accounting field. Additionally, a case study was conducted with the Accounting Undergraduate Program at the Superior Nucleus of Manacapuru at UEA, seeking to understand the dynamics between the theory offered in the undergraduate program and the practice demanded by employers.

For the collection of primary data, the survey technique was used, through a structured questionnaire on a 5-point Likert scale, which was applied to the students of the Accounting course. The questionnaire consisted of 20 statements that sought to measure students' perceptions regarding the content taught in the course, the available infrastructure, the quality of the teaching staff, and the institutional support provided to students. Responses ranged from "strongly agree" to "strongly disagree" allowing the level of satisfaction and areas that require improvement to be captured.

Participant observation was another important technique used in this study. The researchers, who are also students of the course, followed their colleagues' academic routines and recorded their perceptions in an observation guide. This technique allowed for a more detailed analysis of the educational environment and the interactions between students and teachers, complementing the quantitative data obtained from the questionnaires.

Regarding data analysis, descriptive statistics were used to summarize and present the responses obtained from the questionnaires, generating a clear view of students' perceptions. Content analysis was applied to interpret the qualitative data collected during participant observation. The integration of these two approaches enriched the analysis, allowing for a deeper understanding of the challenges faced by students in the Accounting course.

Additionally, a SWOT analysis was conducted, highlighting the strengths, weaknesses, opportunities, and threats related to the Accounting course at UEA. This tool helped identify critical points that may influence professional training and the integration of graduates into the job market. The SWOT analysis was structured based on both the questionnaire responses and the observations made by the researchers. It provides a comprehensive view of the functioning of the school institution, as it allows for an understanding of each aspect related to the quality of education, both from internal and external perspectives of the environment being studied [18]. Thus, it serves as a tool for strategic planning (or re-planning) of the institution [18].

The SWOT analysis, by identifying areas that need improvement, can enable schools to implement corrective actions, invest in faculty training, and seek external partnerships to enhance the quality of teaching and learning [11]. This strategic approach allows institutions to create action plans aligned with their priorities, adapt quickly to changes, and face challenges with confidence and effectiveness [11].

The target population of the research consisted of all students enrolled in the Accounting course, totaling 50 students. However, the final sample was composed of 41 students who agreed to participate in the

study, corresponding to 82% of the population. This representativeness ensures the validity of the results and allows for a reliable analysis of the students' perceptions.

Data collection was carried out through the Google Forms platform, which facilitated student access to the questionnaire and ensured the integrity of the responses. The use of digital tools such as Google Forms was also fundamental for the agility in data processing and the generation of graphs and tables that facilitated the interpretation of the results obtained.

The temporal scope of the research was defined as cross-sectional, conducted throughout the first semester of 2024. This time frame allowed for capturing students' perceptions at a specific moment in their academic journey, enabling a contextualized analysis of the conditions offered by the Accounting course and its implications for professional training.

## VI. Results And Descriptive Analysis

This study aimed to explore and describe the challenges faced by accounting students at UEA's Manacapuru campus in aligning their academic training with the demands of the job market. The data collected through surveys and participant observation provide valuable insights into the students' perceptions of the course's structure, teaching quality, institutional support, and overall academic experience.

The descriptive analysis serves as a foundation to interpret these perceptions and to identify patterns and trends that emerged from the responses of the 41 students who participated in the study. By analyzing the data statistically, we can quantify the students' levels of satisfaction with various aspects of the course, highlighting the strengths and areas for improvement. This phase of the analysis not only sheds light on how the students view their current academic environment but also provides critical feedback for potential enhancements in curriculum development, resource allocation, and instructional methods.

The results from the Likert-scale survey will be presented in the form of frequency distributions. Additionally, insights gathered from participant observation will be integrated to provide a more comprehensive understanding of the dynamics between the students and the educational institution. These combined findings will allow for a detailed examination of the main factors that impact the students' academic experiences and how these factors may influence their future professional success.

The statements from the questionnaires were initially classified according to the SWOT Analysis into strengths, weaknesses, threats, and opportunities. The first statement regarding the strengths addressed the interaction process between students and teachers in the studio, considering that the technology-mediated courses from the mentioned university are broadcast synchronously to several municipalities, where the teaching professors are in the state capital and the students are in remote areas. Thus, "the interaction of students with the teachers in the studio satisfies their doubts and promotes the participation of all".

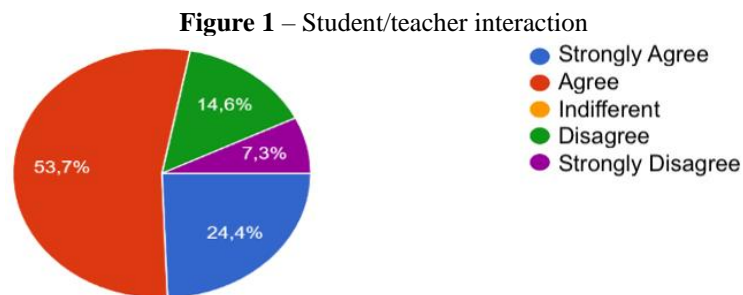


Figure 1 illustrates students' perceptions regarding the statement related to the interaction between students and teachers in the studio. According to the data, 53.7% of respondents agree that the interaction is effective, while 24.4% strongly agree with this statement, totaling 78.1% of participants who demonstrate a positive view of the interaction process in the virtual environment. This result reinforces the importance of synchronous mediation, which enables real-time resolution of doubts and promotes greater student participation, even when they are physically distant from the teachers.

On the other hand, 14.6% of participants were indifferent, which may indicate that, for this portion, the interaction model does not significantly impact their learning experience. Additionally, 7.3% completely disagreed, revealing that there are still challenges to be addressed in seeking more inclusive and satisfactory participation for all students. These data suggest the need for further investigations into the pedagogical strategies adopted in technological mediation, aiming to improve the interaction between teachers and students in distance-learning courses.

The second statement addressed the didactics concerning the program content, stating that "the program content is delivered in a didactic way, providing critical thinking regarding what students will face in the job market".

**Figure 2 – Content and didactics**

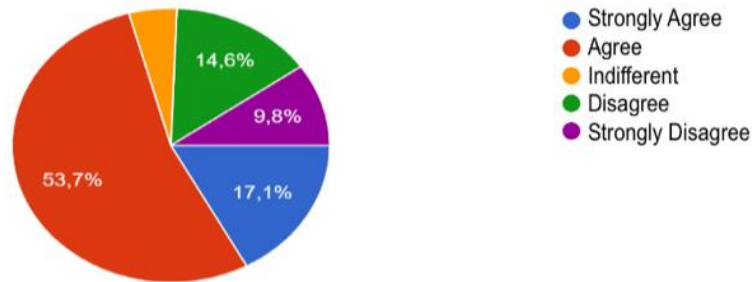


Figure 2 above reflects students' perceptions regarding the statement evaluating the didactics of the program content in technology-mediated courses. The majority of respondents (53.7%) agree that the program content is delivered in a didactic way, promoting the critical thinking necessary to face the challenges of the job market. Additionally, 17.1% strongly agree with this statement, bringing the total to 70.8% of favorable responses. These data suggest that most students perceive the content as well-structured and relevant for developing critical skills essential for professional practice.

On the other hand, 14.6% of respondents disagreed with the statement, while 9.8% strongly disagreed, indicating that a significant portion of students does not view the content delivery as suitable for promoting critical thinking. Moreover, 4.9% of participants were indifferent, suggesting that, for this group, the applied didactics did not influence their learning experience. These results highlight the need for a more in-depth analysis of pedagogical practices to identify possible adjustments that could enhance the learning experience and ensure students' critical development in response to the demands of the job market.

The following statement sought to gather information about math classes and the importance of practical work in computer labs. It stated, "In math classes, Excel tools are used in computer labs, optimizing learning time".

**Figure 3 – Practical and math classes**

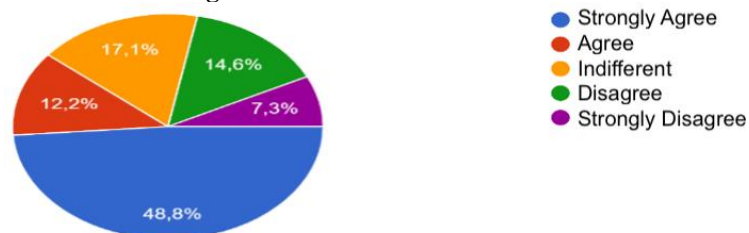


Figure 3 demonstrates students' perceptions regarding the statement that evaluates the use of tools such as Excel in computer labs during math classes, with the aim of optimizing learning time. The majority of respondents, representing 48.8%, strongly agree that this approach is effective in optimizing learning in math classes. Additionally, 12.2% agree with the statement, bringing the total to 61% of positive perceptions, indicating broad acceptance of the use of technologies like Excel to facilitate understanding of math content.

On the other hand, 14.6% of participants disagreed with the statement, and 7.3% strongly disagreed, signaling that a portion of students does not perceive significant optimization of learning through the use of computer labs and technological tools. Moreover, 17.1% of students were indifferent, suggesting that, for this group, the use of computer labs did not have a significant impact on their learning process. These results suggest that, while the majority views the use of technological tools positively, there are still opportunities to adjust the methodology to better meet the expectations and needs of some students.

Following this, the next statement sought to identify whether the format of two lead instructors in the studio and one assistant instructor at the course's location is, from the students' perspective, an appropriate format.

**Figure 4 – Class format**

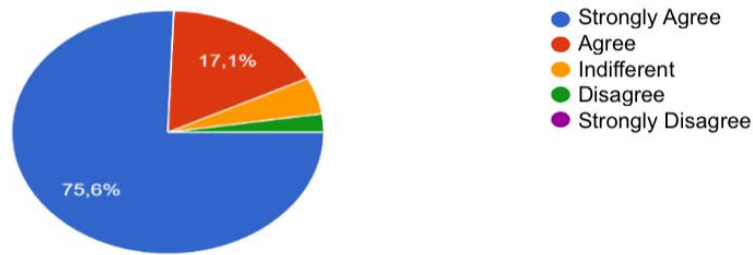


Figure 4 above reflects students' perceptions regarding the adequacy of the format where two lead instructors teach from the studio and an assistant instructor is present at the course's location. The vast majority of respondents, representing 75.6%, strongly agree that this format is appropriate, while 17.1% agree. This indicates that 92.7% of students view this arrangement as positive and effective for the learning process, suggesting that the presence of two instructors in the studio, complemented by the support of a local instructor, meets the educational needs of the students well.

On the other hand, a small percentage of participants were indifferent (4.9%) or disagreed (2.4%), indicating that for a minority, this format may not have the desired impact. These results demonstrate that, although the multi-instructor teaching model is widely accepted, there is room for adjustments or clarifications to meet the expectations of those who do not find it ideal.

The fifth statement sought to identify whether the technology-mediated higher education format, with live-streamed classes, was considered by students to be an appropriate format for the teaching-learning process.

**Figure 5 – Course format**

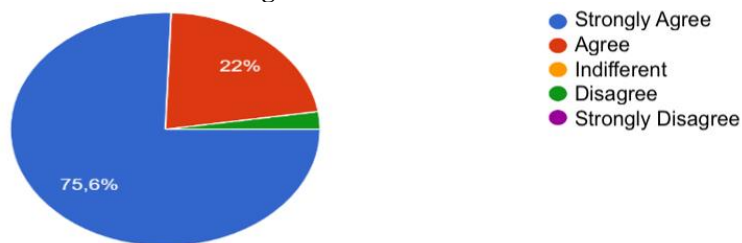


Figure 5 above demonstrates students' perceptions regarding the statement that evaluated the adequacy of the technology-mediated higher education format, with live-streamed classes, in the teaching-learning process. The majority of respondents, representing 75.6%, strongly agree that this format is appropriate, while 22% agree, totaling 97.6% approval. These results suggest broad acceptance of the technology-mediated teaching format, with live classes being seen as effective for learning.

Only a small portion of respondents (2.4%) disagreed with the statement, indicating that almost all students have a positive evaluation of this teaching modality. These data reinforce the viability and acceptance of distance learning with live transmission as a model that meets the expectations of the majority of students, ensuring interactivity and quality in the learning process.

The second block of the SWOT Analysis, which concerns weaknesses, addressed six additional statements. The first dealt with transmission failures and their negative impact on live teaching.

**Figure 6 – Transmission failures**

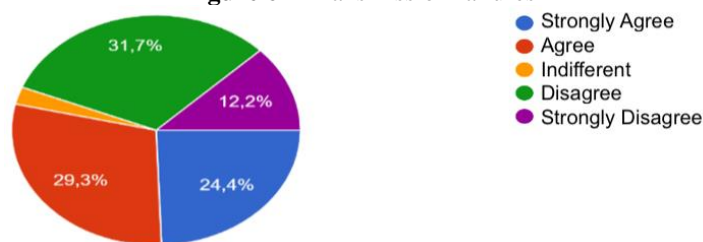


Figure 6 reflects students' perceptions regarding the statement related to transmission failures and their negative impact on live teaching, identified as one of the weaknesses. According to the data, 31.7% of respondents disagree with the statement, suggesting that a significant portion of students does not consider

transmission failures a critical factor in the teaching-learning process. Additionally, 12.2% strongly disagree, reinforcing the idea that for some students, transmission failures do not significantly affect their learning.

On the other hand, 24.4% of students strongly agree with the statement, and 29.3% agree, totaling 53.7% of perceptions that point to transmission failures as a significant problem in live teaching. Only 2.4% of students were indifferent. These results indicate that, although a substantial portion of students minimizes the impact of transmission failures, more than half of the participants consider these issues to potentially hinder the effectiveness of live teaching, highlighting the need for technical improvements to ensure more stable transmissions.

The following statement emphasized the issue of insufficient time to assimilate the course content, as the subjects are offered in a modular format, with each subject being taught over approximately 15 business days with daily morning classes.

**Figure 7 – Insufficient time**

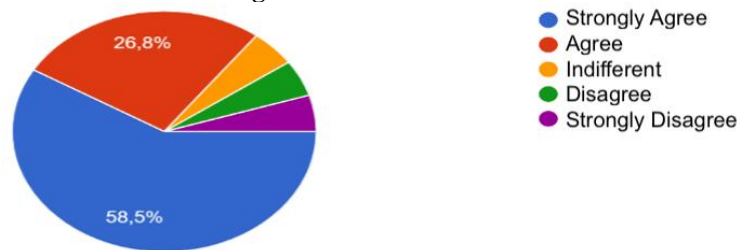


Figure 7 depicts students' perceptions regarding the statement that evaluates whether the time to assimilate the content of courses offered in a modular format is insufficient. The majority of respondents, 58.5%, strongly agree with the statement that the time is too short to adequately absorb the content. Additionally, 26.8% of students agree, bringing the total to 85.3% of responses indicating that insufficient time is a significant concern.

On the other hand, 4.9% of respondents disagree with the statement, and 2.4% strongly disagree, suggesting that a small minority does not see time as a limiting factor for content assimilation. Additionally, 7.3% of students were indifferent to the issue. These results reveal that most students believe the modular format, with intensive courses over a short period, may hinder effective content absorption, suggesting the need for a re-evaluation or adjustments in the schedule to improve learning.

Another statement involved the scarcity of up-to-date books and materials related to the field in the local library.

**Figure 8 – Scarcity of up-to-date books and materials**

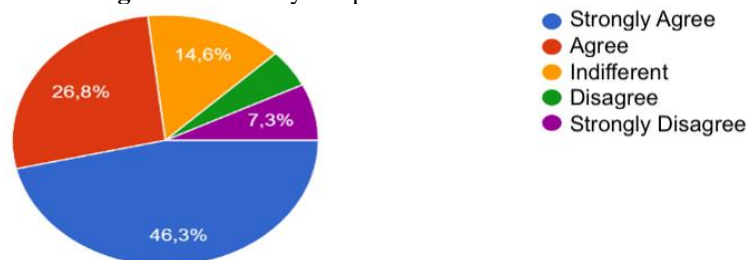


Figure 8 presents students' perceptions regarding the statement addressing the scarcity of updated books and materials in the local library. The majority of respondents, 46.3%, strongly agree with this statement, while 26.8% also agree, resulting in 73.1% of students indicating that the lack of updated materials in the library is a significant issue for the course.

On the other hand, 14.6% of students were indifferent to the issue, suggesting that for this group, the availability of materials in the library does not directly affect their learning experience. A minority, 7.3%, strongly disagreed with the statement, and 5% disagreed, indicating that a small group does not perceive the lack of materials as a limitation. These data suggest that while most students view the lack of updated resources as an obstacle, there is a smaller portion that does not consider it a significant problem, possibly reflecting different study approaches and access to supplementary materials.

Regarding the students' training, another statement was included addressing the limited time for internships and practical lessons using accounting software.

**Figure 9** – Short internship time and practical classes with softwares

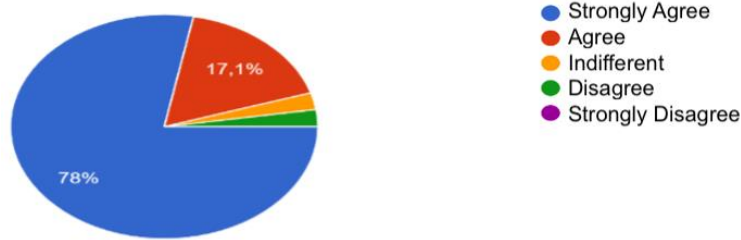


Figure 9 reflects students' perceptions regarding the statement about the limited time dedicated to internships and practical lessons using accounting software as part of their training. An overwhelming majority of respondents, 78%, strongly agree with the statement, while 17.1% agree, totaling 95.1% of students who view this issue as a significant weakness in the course. These data indicate widespread dissatisfaction with the scarcity of opportunities for practical experience and the use of relevant technological tools for accounting.

On the other hand, a small portion of students, 2.4%, expressed indifference, and 2.4% disagreed with the statement, suggesting that only a minority does not see this issue as problematic. This result highlights a strong demand for more time dedicated to practical activities, such as internships and the use of accounting software, which may point to the need for curriculum adjustments to better prepare students for the challenges of the job market.

The penultimate statement in the weaknesses block addressed the issue of theoretical-practical alignment in the course, stating: "The teaching provided does not meet the professional demands of the current job market."

**Figure 10** – Low theoretical-practical alignment of classes

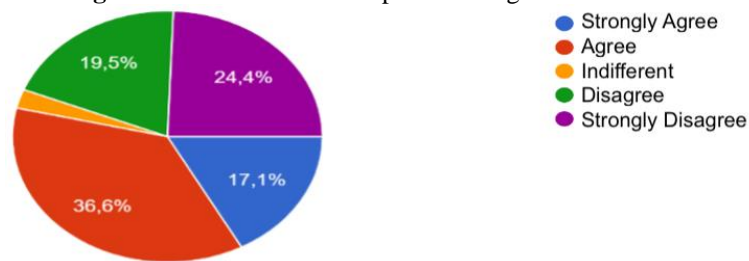


Figure 10 reflects students' perceptions regarding the statement evaluating the alignment between the theoretical-practical teaching of the course and the professional demands of the current job market. A significant portion, 24.4% of respondents, strongly disagrees with the statement, indicating that they believe the course is aligned with market demands. Additionally, 19.5% also disagree, bringing the total of perceptions that do not see this misalignment to 43.9%.

On the other hand, 36.6% of students agree that the teaching is not meeting the professional demands of the market, and 17.1% strongly agree, resulting in 53.7% of participants who perceive a gap between what is taught and the expectations of the job market. Only 2.4% of respondents were indifferent to the issue. These results show a significant division among the students: while a portion believes the course is aligned with market needs, a slightly larger majority sees a need for adjustments to ensure that theoretical and practical training better meets current demands.

The final statement aimed to highlight that the number of practical lessons, including those that use accounting software and Excel, is less than what is necessary.

**Figure 11** – Low practical and math classes

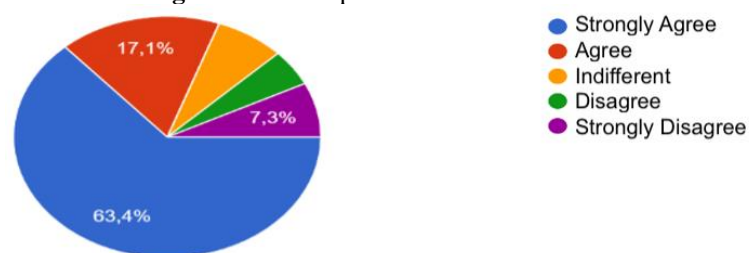




Figure 11 presents students' perceptions regarding the statement that practical lessons, especially those using accounting software and Excel, are offered in insufficient quantity. The majority of respondents, 63.4%, strongly agree with this statement, and 17.1% also agree, bringing the total to 80.5% of students who believe that the number of practical lessons is insufficient to meet the course's needs. On the other hand, 7.3% strongly disagree, and 4.9% of students were indifferent.

These data indicate a majority perception that the availability of practical lessons in the course does not meet students' expectations, suggesting a gap between theoretical content and the practical application necessary for the development of accounting skills. This reinforces the importance of incorporating more practical activities that use tools such as Excel and specific accounting software, to better prepare students for the demands of the job market. The lack of practice could hinder the full development of the professional skills required of future accountants.

The third block analyzed potential opportunities that the course could seize. The first statement in this block involved the question of using or creating a model office/laboratory within the campus for accounting practices.

**Figure 12 – Office/Laboratory Model of Accounting Practices**

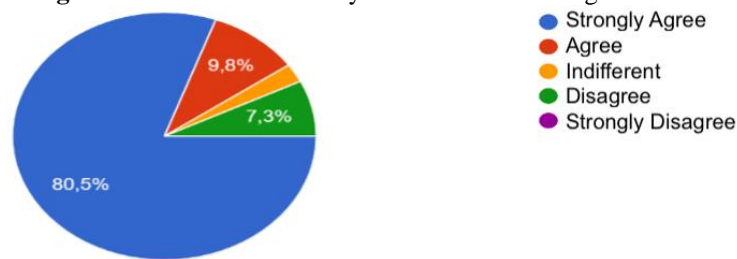


Figure 12 reflects students' perceptions regarding the statement evaluating the use of a model office/laboratory within the campus for accounting practices. The vast majority of respondents, 80.5%, strongly agree with the statement, demonstrating strong support for the idea that implementing a practical space, such as a model office or laboratory, is essential for the development of students' accounting skills. Additionally, 9.8% also agree, bringing the total of favorable perceptions to 90.3%.

On the other hand, 7.3% of respondents disagreed with the statement, suggesting that a small portion of students may not see the need for a specific practical space or may consider that other solutions could be equally effective. Only 2.4% of respondents were indifferent to the issue. These results highlight the strong demand for more practical experiences and the opportunity to create a practical environment within the course, suggesting that the absence of such a resource could be seen as a significant gap in students' training.

The next statement addressed the inclusion of instructors with practical experience to deliver in-person classes.

**Figure 13 – Teachers with practical skills and face-to-face classes**

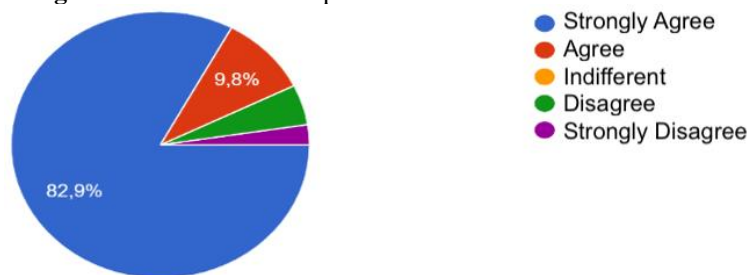


Figure 13 presents students' perceptions regarding the statement addressing the inclusion of instructors with practical experience to teach in-person classes. An overwhelming majority of respondents, 82.9%, strongly agree with the statement, indicating that the inclusion of instructors with practical experience is highly valued by the students. Additionally, 9.8% of participants also agree, bringing the total of favorable perceptions to 92.7%.

On the other hand, a small portion of 4.9% of respondents disagrees with the statement, while 2.4% strongly disagree, suggesting that a minority does not consider practical experience to be essential or relevant for in-person classes. These results highlight a strong demand for a more practical approach in teaching, with the inclusion of instructors who bring real-world experiences from the market, which could better prepare students for professional challenges.

The next statement addressed the topic of continued education for graduates, exploring the possibility of creating postgraduate courses in accounting for the campus. These courses, as mediated by technology, offer

unique or specific opportunities rather than being part of a regular program with periodic admissions of new students.

**Figure 14** – Creation of postgraduate courses

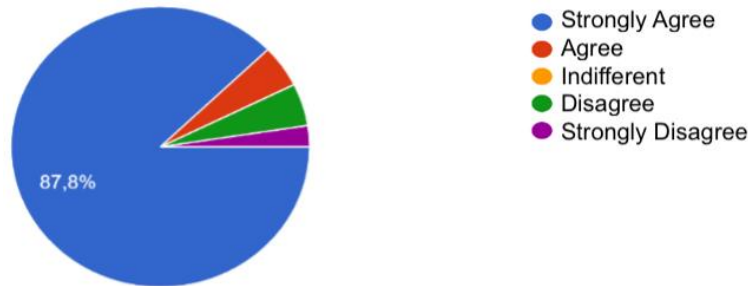


Figure 14 reflects students' perceptions regarding the statement on the creation of postgraduate courses in accounting, aimed at continuing education for graduates at the campus. An overwhelming majority of respondents, 87.8%, strongly agree with the statement, suggesting a strong demand for postgraduate and continuing education opportunities at the campus, particularly considering that the technology-mediated courses offered are unique or specific, without a regular intake of new students.

Additionally, 4.9% of students agree with the statement, bringing the total of favorable perceptions to 92.7%. Only a small portion of respondents, 2.4%, disagree, while another 2.4% strongly disagree, indicating that the creation of postgraduate courses in accounting is widely viewed as necessary and desired by students. This measure could significantly contribute to continuous professional development.

The fourth statement in the block addressed the importance of having an auditorium at the Manacapuru campus for events and networking between students and specialists, enhancing knowledge of the job market and sharing personal experiences.

**Figure 15** – Creation of an auditorium at the Manacapuru campus

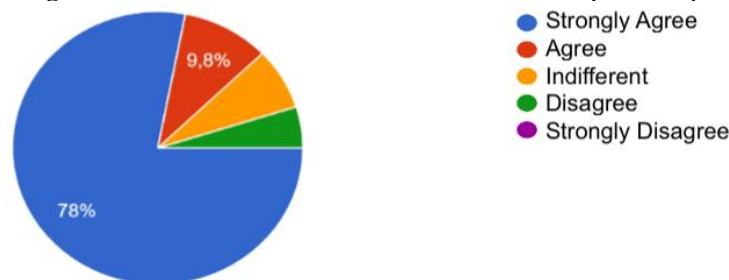


Figure 15 reflects students' perceptions regarding the statement on the importance of having an auditorium at the Manacapuru campus for hosting events and fostering networking between students and specialists, enhancing knowledge of the job market and the sharing of personal experiences. Most respondents, 78%, strongly agree with the statement, while 9.8% agree, resulting in a total of 87.8% support for creating a space such as an auditorium to promote interactions and events aimed at professional development.

On the other hand, 4.9% of students were indifferent to the proposal, while 2.4% disagreed. These results suggest that an auditorium is widely seen as an important asset to strengthen networking opportunities and practical learning, representing a step that could contribute to students' entry into the job market and the enrichment of their academic and professional experiences.

Finally, the last statement in the opportunities block highlighted the importance of investing in current books and materials, specifically in the accounting field, for the campus library.

**Figure 16** – Current books and materials for the library



Figure 16 presents students' perceptions regarding the statement that highlights the importance of investing in updated books and materials, specifically in the accounting field, for the campus library. The majority of respondents, 70.7%, strongly agree with the need for such investment, while 19.5% also agree, bringing the total to 90.2% in support of the idea that updating the library's collection is crucial for strengthening students' academic training.

On the other hand, 4.9% of students were indifferent to the issue, and 4.9% disagreed, indicating that a small portion of students does not see the lack of updated books and materials as a significant problem. These results show that most students perceive the updating of the library's collection as an essential opportunity to improve access to relevant materials that align with the demands of the accounting job market.

The fourth and final block highlighted four additional statements regarding threats to the course offerings and student training. The first statement in this block addressed issues with the region's technological infrastructure, including unstable internet access or the lack of adequate equipment.

**Figure 17 – Technological infrastructure of the region**

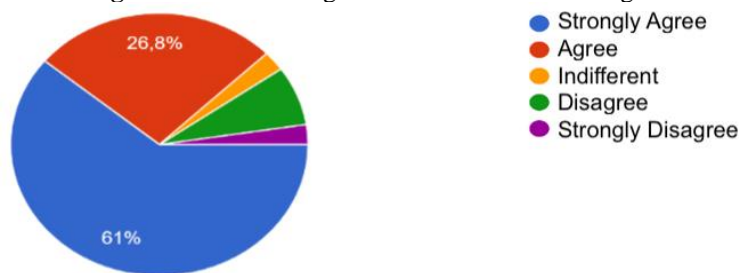


Figure 17 presents students' perceptions regarding the statement that addresses problems related to the region's technological infrastructure, particularly unstable internet access or the lack of adequate equipment. The majority of respondents, 61%, strongly agree with the statement, while 26.8% also agree, totaling 87.8% in support of the idea that these issues represent significant threats to the course offerings and student training.

On the other hand, 4.9% of students disagree with the statement, and 2.4% strongly disagree, suggesting that a small portion of students does not see these technological problems as critical threats. Additionally, 4.9% of respondents were indifferent. These results indicate that the vast majority of students perceive the region's technological limitations as a significant barrier to the success of the course, highlighting the need for improvements in internet infrastructure and access to adequate equipment to ensure a more effective learning experience.

The next statement addressed the issue of cyber threats, such as hacker attacks and personal data breaches, affecting students who use the computer network infrastructure provided by the campus.

**Figure 18 – Cyber threats preoccupation**

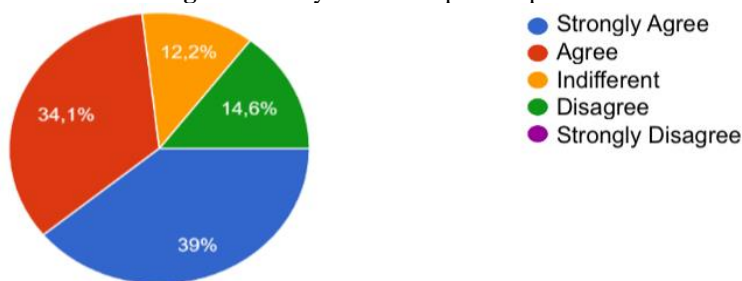


Figure 18 reflects students' perceptions regarding the statement evaluating cyber threats, such as hacker attacks and the leaking of personal data for students using the campus computer network. A significant portion of respondents, 39%, strongly agree with the statement, while 34.1% also agree, resulting in 73.1% of students who view these threats as a significant risk.

On the other hand, 14.6% of respondents disagree, and 12.2% were indifferent, suggesting that a considerable portion of students does not perceive these cyber risks as an imminent threat. These results indicate that, while the majority of students are aware of and concerned about potential cyber attacks and data leaks, there is a segment that does not consider these threats to be as relevant. This highlights the potential need for greater awareness and stronger digital security measures at the campus to protect student information and prevent potential cyber incidents.

The following statement addressed the issue that not all students have equal access to the necessary technologies for course development, which could create inequality in the quality of learning.

**Figure 19 – Digital divide**

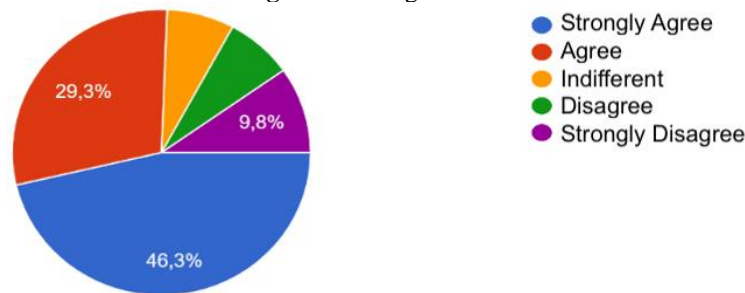


Figure 19 presents students' perceptions regarding the statement about unequal access to the necessary technologies for course development, which can create inequality in the quality of learning. The majority of respondents, 46.3%, strongly agree with the statement, while 29.3% also agree, resulting in a total of 75.6% who recognize this issue as a significant threat to educational equity.

On the other hand, 9.8% of students strongly disagree, and 4.9% were indifferent, suggesting that a smaller portion of students does not view unequal access to technology as a particularly impactful problem. These results indicate that while most students consider unequal access to technological tools as a factor that could compromise the quality of learning, there is still a segment that does not perceive this as a major threat. This may reflect variations in individual access experiences among students.

In the same context, the final statement in this block emphasized that the quality of teaching can be compromised if teachers are not adequately prepared to use remote teaching technologies.

**Figure 20 – Poor teachers' knowledge in technologies**

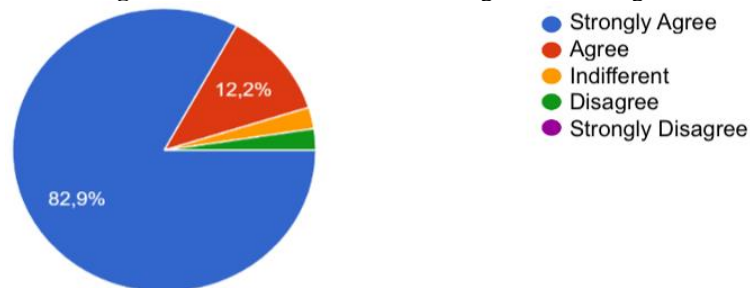


Figure 20 reflects students' perceptions regarding the statement that emphasizes the possibility of compromised teaching quality if teachers are not adequately prepared to use remote teaching technologies. The vast majority of respondents, 82.9%, strongly agree with the statement, while 12.2% also agree, resulting in 95.1% support for the idea that teacher preparedness in using technologies is essential to ensure the quality of teaching.

Only 2.4% of students disagree, and 2.4% were indifferent, suggesting that a minority does not view this issue as a significant threat. These results underscore the importance of proper training for teachers, ensuring they can fully utilize the technological tools available and thus maintain high-quality teaching in remote education formats.

## VII. Discussions

The collected data reveal important insights regarding students' perceptions of the strengths, opportunities, weaknesses, and threats faced in the technology-mediated Accounting course. One of the critical issues pointed out by the students is the inadequacy of the region's technological infrastructure, with unstable internet access or lack of adequate equipment. Most respondents (87.8%) consider this a limiting factor, reflecting the reality of many municipalities in the interior, where connectivity limitations can hinder learning. The results suggest the need for public policies to ensure more stable and equitable internet access, essential for courses dependent on technological mediation, especially in the Brazilian Amazon Region.

Additionally, the issue of cyber threats, such as hacker attacks and data breaches, was also addressed by the students. With 73.1% of respondents agreeing that this represents a significant threat, it is clear that digital security is a growing concern. This finding highlights the importance of implementing robust

cybersecurity policies within educational institutions, protecting both students' personal information and the educational resources available online. The protection of sensitive data must be a priority, particularly in courses that heavily rely on computer networks.

Another relevant finding is the perception of inequality in access to the necessary technologies for the course, with 75.6% of students agreeing that this creates inequality in the quality of learning. This reflects a systemic challenge in many institutions offering technology-mediated education, where not all students have equal access to technological tools. Such a situation creates a significant barrier, widening the gap between those who can fully benefit from the course and those limited by their personal infrastructure. Support programs, such as providing equipment or assistance for acquiring technologies, could mitigate this issue.

Teacher training was also a key topic. The vast majority of students (95.1%) agree that the quality of teaching can be compromised if teachers are not adequately prepared to use distance learning technologies. This data reveals the importance of continuous training and updating of teachers in the face of new technological tools. Educational institutions need to invest in specific training to ensure that teachers can fully explore the potential of digital platforms and methodologies, ensuring a richer and more efficient learning experience for students.

The physical infrastructure of the unit was also addressed, highlighting the lack of an auditorium for events and networking between students and experts. With 87.8% of students supporting the idea of an appropriate space for these activities, the importance of providing moments of interaction with the job market becomes clear. Investing in an auditorium could not only add value to the course but also create opportunities for connection between students and accounting professionals, enhancing the development of soft skills and promoting the exchange of practical experiences.

The need for a model office or laboratory for accounting practices was also widely supported, with 90.3% of students agreeing with the statement. The creation of a practical space where students can apply the theoretical knowledge learned in the classroom is a clear demand. This reflects the students' desire for training more aligned with the job market, where accounting practice and the use of specific software are crucial. The absence of this type of environment may hinder students' preparation for the professional world.

Regarding the continuity of education, students expressed a clear demand for postgraduate courses in accounting, with 92.7% supporting this initiative. The offering of postgraduate or specialization programs is seen as an opportunity for graduates to continue improving, especially in a dynamic field like accounting. This reinforces the need for institutions to consider creating postgraduate courses at different levels to meet the demands of students who wish to stay updated and competitive in the job market.

On the other hand, the lack of access to updated books in the accounting field was identified as a threat, with 90.2% of students emphasizing the importance of investing in new materials for the library. The absence of updated resources can limit learning and students' ability to keep up with developments in the accounting field. It is essential that academic libraries stay in tune with market changes and regularly update their collections, providing students with the necessary tools for comprehensive and up-to-date learning.

The issue of overload with the modular format was also addressed, with many students (85.3%) considering the short time to absorb the content of the subjects as problematic. The concentration of intensive classes in a short period can be counterproductive for the learning process, especially in more complex subjects like those in accounting. It is necessary to rethink the modular format so that students have more time to consolidate the knowledge acquired, ensuring deeper and more effective learning.

Regarding professional practice, students emphasized the importance of teachers' practical experience, with 92.7% supporting the inclusion of teachers with market experience. This data suggests that students value learning mediated by professionals who bring real and applicable experiences, which can enrich theoretical content and better prepare students for the challenges of the job market. The presence of teachers with practical experience in face-to-face classes can be a significant differentiator in the quality of education offered.

The data also showed a significant concern with students' theoretical-practical training, with 53.7% of respondents stating that current teaching is not aligned with market demands. This data reflects the urgent need to integrate more practices into the curriculum, using tools and methodologies that bring students closer to professional reality. The disconnect between theoretical teaching and market practice can compromise students' employability, highlighting the importance of a more dynamic and applied curriculum.

Furthermore, students' perception of insufficient time for internships and practical classes with accounting software was another relevant point, with 95.1% of students identifying this gap. The lack of time dedicated to practice can produce professionals with incomplete training, unable to efficiently apply the knowledge acquired. Educational institutions need to review their curricula, ensuring sufficient time for students to familiarize themselves with essential accounting tools.

Finally, the issue of transmission failures during classes and their impact on learning was raised by more than half of the students, suggesting that technical problems remain a challenge for technology-mediated education. The need for improvements in this aspect is clear so that students can fully benefit from the classes

without interruptions. This implies both improvements in technical infrastructure and continuous technical support during live classes.

In summary, the data show that although the UEA's technology-mediated Accounting course offers many opportunities, there are still significant challenges to be addressed. The integration of theory and practice, technological infrastructure, and teacher preparedness are key points to ensure quality education. These areas of improvement, if properly addressed, can significantly elevate the quality of teaching offered and better prepare students for the job market.

### **VIII. Conclusion**

This study has provided valuable insights into the perceptions of students regarding various aspects of technology-mediated education, particularly within the accounting program. The findings highlight several key strengths, such as the positive impact of live interaction between students and instructors and the demand for more practical lessons, particularly those involving accounting software and Excel. However, the study also identified significant challenges, such as the inadequacy of technological infrastructure and unequal access to necessary resources, which can hinder the quality of learning. The need for better teacher training in remote education technologies was also strongly emphasized.

Despite the insightful findings, it is important to recognize the limitations of this research. As a case study, the results cannot be generalized to a broader population. The data reflects the experiences and perceptions of students from a single campus, and while these results are meaningful, they represent only a snapshot of a specific educational context. Broader conclusions about technology-mediated education across different regions or institutions would require further studies.

Additionally, the sample size consisted only of students from one campus, which may limit the diversity of perspectives captured in this study. The experiences of students from other campuses, particularly those in regions with different technological capabilities or educational infrastructures, may differ significantly. Therefore, it is essential to consider this limitation when interpreting the results and applying the findings to broader educational contexts.

The study contributes both theoretically and practically to the field of education, particularly in the context of technology-mediated learning. Theoretically, it reinforces existing literature on the importance of teacher training, technological infrastructure, and equitable access to resources as key factors in the success of remote learning models. Practically, the study provides institutions with actionable insights to improve the student experience, such as increasing access to practical training, improving technological resources, and offering continuous professional development for instructors.

For future research, it would be beneficial to expand the scope of the analysis to include students from other campuses. This would provide a more comprehensive understanding of the challenges and opportunities presented by technology-mediated education across different geographical and infrastructural contexts. Including a more diverse set of institutions would enable researchers to identify trends that are more broadly applicable to the education system.

Additionally, it would be valuable to investigate other courses that follow the same technology-mediated format. This would allow for comparisons between different academic disciplines, which could uncover course-specific challenges or benefits that are not as prominent in the accounting program. Understanding how other programs adapt to or struggle with this format could provide deeper insights into how to improve technology-mediated education as a whole.

Finally, conducting longitudinal studies would be a critical next step in future research. By tracking the same cohort of students over time, researchers could identify trends and shifts in perceptions as technological infrastructure improves or as students and teachers become more accustomed to the remote learning format. Such studies could also measure long-term educational outcomes, including how well students are prepared for the job market and how effectively technology-mediated learning supports their professional development.

In conclusion, this study has provided a detailed examination of student perceptions in one campus, contributing to both theoretical and practical knowledge in the field of technology-mediated education. However, there remains a need for broader, more longitudinal research to fully understand the complexities and evolving nature of this educational format across different contexts.

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