



On the stage of accounting education: the scenario of professional skills in Brazil

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Resumo/Abstract

This study used the modified Delphi method in two rounds to investigate teachers' perceptions of the development of professional skills among students in the Introductory Accounting component of undergraduate accounting programs. The results indicated that professional skills have a high percentage of development issues in Introductory Accounting. Only 32.14% of the statements related to professional skills had significant development in the curriculum, while 53.57% were identified as gaps in the teaching and learning process. This suggests that Brazilian accounting education is out of sync with International Education Standard (IES 3) and consequently impacts the student's formation profile aligned with the (inter)national environment from initial professional development, as recommended by organizations related to accounting education. Based on these findings, it is important for educators to focus on improving teaching with emphasis on the development of professional skills in Introductory Accounting.

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Abstract: This study used the modified Delphi method in two rounds to investigate teachers' perceptions of the development of professional skills among students in the Introductory Accounting component of undergraduate accounting programs. The results indicated that professional skills have a high percentage of development issues in Introductory Accounting. Only 32.14% of the statements related to professional skills had significant development in the curriculum, while 53.57% were identified as gaps in the teaching and learning process. This suggests that Brazilian accounting education is out of sync with International Education Standard (IES 3) and consequently impacts the student's formation profile aligned with the (inter)national environment from initial professional development, as recommended by organizations related to accounting education. Based on these findings, it is important for educators to focus on improving teaching with emphasis on the development of professional skills in Introductory Accounting.

Keywords: Accounting Education; Delphi Method; IAESB; Introductory Accounting; Professional Skill.

1. Introduction

The accounting job market increasingly demands students with professional skills aligned with the practice of the profession. Concerns about the alignment between students' academic profile and the expectations of the job market are frequent issues in academic research (Barrese et al., 2017; Lemes & Miranda, 2014; Pan & Perera, 2012; Pratama, 2015; Sousa & Arantes, 2022). This is because skills need to be developed during the teaching and learning process.

However, previous research has only analysed professional skills in the profile of graduates or accounting professionals in the field. International organizations dedicated to accounting education, such as the International Accounting Education Standards Board (IAESB), highlight that professional skills should be significantly developed from the beginning of the professional formation process, i.e., in the early years of undergraduate studies. In this context, this research aims to fill this gap in accounting education literature.

Considering the importance of students' formation since the early years of undergraduate studies, this research addresses the following question: What is the scenario of development, in Brazilian accounting education, of the professional skills required of students at the beginning of their professional development, considering international standards? Given this problem, this research aims to investigate teachers' perceptions about the development of students' professional skills in the Introductory Accounting curriculum component of undergraduate courses in Accounting Sciences.

To delimit the study, Brazilian Federal Higher Education Institutions (FHEI) will be considered as the research population since they have the mission of training professionals capable of meeting the demands of the job market and are responsible for a large part of public higher education in Brazil. Additionally, as a basis for analysis, the International Education Standards (IES) published by the IAESB will be considered, specifically IES 3 - Professional Skills, which details the expected learning outcomes in initial professional development, such as in Introductory Accounting.



Regarding professional skills in the Introductory Accounting component, previous studies (Costa et al., 2020; Nogueira & Casa Nova, 2013; Quintana & Afonso, 2018; Rocha Neto & Leal, 2020) did not consider international accounting education standards. Thus, there is a broad and underexplored field in accounting regarding professional skills from the perspective of international education standards.

This research contributes to the construction of knowledge, considering the specificities of the accounting education field, and adds to the literature on professional skills in the undergraduate education of accounting students. In addition, the research generates scientific knowledge about the application of IES in Brazil.

In addition to academic relevance, the research also has practical relevance as it aims to understand the process of developing professional skills in one of the introductory courses taught in the early semesters of the undergraduate accounting program: Introductory Accounting. This is important due to the significance of the content taught in the foundational education of the student (Andrade, 2002; Carneiro et al., 2017).

The structure of this article consists of five chapters. Chapter 1 introduces the research topic. Chapter 2 presents the International Education Standards for Accounting Education, with emphasis on the professional skills proposed by the IAESB. Chapter 3 presents the methodological stages of the research. Chapter 4 includes the analysis and discussion of the results obtained from the application of the Delphi method. Finally, in Chapter 5, the concluding remarks of the study and suggestions for future research are presented.

2. Literature Review

2.1 Professional Skills in the International Education Standard

In the accounting field, the technical competencies and professional skills required of students and that must be developed in the teaching-learning process are listed by (inter)national institutions with a focus on accounting education.

For example, the IAESB is an independent institution that is associated with the International Federation of Accountants (IFAC). Its primary objective is to contribute to the improvement of accounting education worldwide. According to the institution, the main objectives for its operation are to serve the public interest through: (i) the establishment of a series of high-quality standards and other publications that reflect good practices in the education, development, and assessment of professional accountants; (ii) the promotion, adoption, and implementation of International Education Standards; (iii) the development of educational references to measure the implementation of International Education Standards; and (iv) international debate on emerging issues related to the education, development, and assessment of professional accountants (IAESB, 2019a).

In this sense, as shown in

Table 1, one of the types of publications made by the IAESB is the International Education Standard (IES), which provides for the principles of learning and strategies for the development of accounting students.



Table 1 - Publications issued by the IAESB

Publication	Scope
International Education Standards (IES)	International Standards of Education that address the principles of learning and development for accounting students/professionals. These standards should be incorporated into the educational requirements of member bodies of the IFAC.
International Education Practice Statements (IEPS)	International Education Practice Statements that assist in the implementation of good practices in the learning and development of accounting students/professionals. IEPS can provide more in-depth interpretations of specific IES.
International Education Information Papers (IEIP)	Informational Documents that make critical assessments of emerging learning issues. The objectives of the IEIP are to promote debate on these issues and encourage comments and feedback from stakeholders. This interaction can gather useful information for the preparation of future IES and IEPS.
Additional Support Material (ASM)	Additional Support Materials can be characterized as training kits and orientation materials to support the learning and development of accounting students/professionals.

Source: Adapted from Jacomossi & Biavatti (2017, p.61).

According to IAESB (2019a), IEPS - International Education Practice Statements and ASM - Additional Support Material assist member bodies associated with IFAC in implementing and achieving good practices in accounting education. IEPS recommends good practices to be adopted in accounting education in countries. On the other hand, IEIP - International Education Information Papers is a descriptive document that promotes awareness about issues or learning practices related to accounting education.

Therefore, as shown in

Table 1, due to the focus on developing IES, other publications issued by IAESB are also related to IES. For example, IEIP provides preliminary information for the development of IES, and IEPS interprets, illustrates, and/or expands on topics related to IES. In addition, IEPS and ASM assist in the implementation and achievement of good practices in accounting education.

In total, there are currently 8 (eight) international accounting education standards in force, as shown in Table 2, with standards revised in 2019.

Table 2 - International Education Standards published by the IAESB

Publication	Title	Validity since
Initial Professional Development		
IES 1	Entry Requirements to Professional Accounting Education Programs	July/2014
IES 2	Technical Competence	January/2021
IES 3	Professional Skills	January/2021
IES 4	Professional Values, Ethics and Attitudes	January/2021
IES 5	Practical Experience	July/2015
IES 6	Assessment of Professional Competence	July/2015
Continuous Professional Development		
IES 7	Continuous Professional Development	January/2020
IES 8	Professional Competence for Engagement Partners Responsible for Audits of Financial Statements	January/2021

Source: Adapted from IAESB (2019b).

The IES are divided into two stages: Initial Professional Development (IPD) and Continuing Professional Development. The first stage covers the undergraduate degree in



accounting at the levels of foundation, intermediate, and advanced, while the second stage places greater emphasis on the professional trajectory of graduates. Therefore, there is a greater concern with the initial formation of students, as it is the foundation period for their future professional career. According to IAESB (2019a), significant emphasis should be placed on the development of technical competence and professional skills from the very beginning of education. In this sense, it is the teacher's role, during the teaching-learning process, to guide the student towards achieving the so-called professional competency that includes not only technical competency (IES 2), but also professional skills (IES 3) and professional values, ethics, and attitudes (IES 4).

Spencer & Spencer (1993) define professional skill as the ability that an individual must perform a task, whether it is physical or mental. In the IES 3, IAESB (2019b) establishes the learning outcomes that students should demonstrate at the end of IPD, which are organized into four blocks: (i) intellectual skills, (ii) interpersonal and communication skills, (iii) personal skills, and (iv) organizational skills.

The first block refers to Intellectual Skills, meaning that individuals who enter the accounting profession should display effective problem-solving skills, be able to adapt to changes, exercise professional judgment, and develop an intuitive and creative approach to problem-solving and decision-making. In turn, the second block emphasizes Interpersonal and Communication Skills, emphasizes that effective interaction between two or more people requires a solid foundation of interpersonal skills. In this sense, students should develop empathy, teamwork skills, and the ability to identify and understand the problems, concerns, and motives of others. Additionally, the ability to express oneself in a way that is correctly understood by the receiver is the goal of communication skills, and in the accounting field, professionals must be able to communicate effectively in writing, verbally, and through other presentation means (IAESB, 2019b).

Following that, the third block is about Personal Skills, which refers to personal attitudes and behaviours, as during IPD students should be able to lead effectively, which involves acquiring the necessary skills to influence, inspire, and motivate individuals and groups to achieve a certain goal. Finally, the fourth block, Organizational Skills, is associated with the ability to work effectively, as the professional must be self-confident, motivated, have initiative, be independent, and be able to make timely decisions for stage management to obtain the best results with available resources and people.

Professional skills aim to serve various purposes, such as protecting the public interest, improving the quality of accountants' work, and promoting the credibility of the accounting profession (IAESB, 2019b; Stephenson, 2016). Regarding assessment activities, IAESB (2019b) emphasizes the importance of students developing and demonstrating learning outcomes related to professional skills through the use of work-based simulations, participation in 360-degree assessments or group exercises, that is, active learning methodologies.

2.2 Previous studies on IES 3 – Professional Skills

In the accounting literature, despite being scarce, there are studies that address the application of the International Education Standards (IES) elaborated by the IAESB, both in other countries such as Australia (Pan & Perera, 2012), Indonesia (Pratama, 2015) and the United States (Stephenson, 2016), and in the Brazilian scenario (Barrese et al., 2017; Cruz et al., 2020; Holtz et al., 2021; Lemes & Miranda, 2014; Sousa & Arantes, 2022).



Regarding scientific articles that report on the application of IES 3 in the accounting field, there is the study by Pan & Perera (2012). The authors report a study with Australian employers to analyse whether universities were able to align the education of accounting students with the expectations of the job market. The authors found that accounting degree programs presented inconsistencies in program structure and emphasis, thus not fully meeting the requirements of the job market. Furthermore, the results showed that, in relation to professional skills, over 90% of the sample employers indicated communication, problem-solving, and time management skills as priorities for students.

In contrast, in the study by Pratama (2015) in Indonesia, teachers and professionals agreed that technical and functional skills are a priority for the professional, especially teamwork, logical reasoning, critical analysis, initiative, self-learning, and strategic planning. In Pratama's (2015) study, agreement between accounting academics and practitioners regarding professional skills was highlighted. When analysed according to the sub-classifications of skills presented in IES 3, intellectual skills are considered less important for professional education, i.e., the ability to: (i) locate, obtain, organize and understand information; (ii) investigate, examine, logically reason, analyse cause and effect, analyse critically; and (iii) identify and solve unstructured problems (IAESB, 2019b). In Pratama's (2015) view, it is inferred that this perception occurs because accounting has a technical nature and mechanical functions.

Stephenson (2017) presents how the use of the strategy of Accounting Communities of Practice in a state university in the United States helps in the development of skills that promote knowledge management, critical competencies, and building meaning in the cognitive structure. Based on the results found, the author indicates that the focus on the teaching-learning process is centred on the student, and thus, students can practice competencies and skills (confidence, interaction, open communication, creative thinking, leadership, and project management skills) while using the strategy.

In the Brazilian context, Lemes & Miranda (2014) present that, in general, there is a strong agreement among accounting professionals regarding the importance of the skills enumerated by IAESB. However, the skill of knowledge of other languages is the alternative with the highest divergence in the respondents' perceptions. In this context, the authors emphasize the importance of using the standards published by IAESB in the elaboration of the course pedagogical project, with the purpose of convergence between the skills present in academia and in professional practice.

Barrese et al. (2017), from IES 2, 3, and 4, conducted a study with graduates to identify the competencies, skills, values, and attitudes developed during the undergraduate studies in accounting. Regarding professional skills, there was a lower percentage of agreement among respondents regarding the Interpersonal and Communication skills category that involves cooperation and teamwork, knowledge of cultural and language differences, clear communication, effective interview and active listening techniques, negotiation skills, among others.

From the perspective of accounting professors, Cruz et al. (2020) analyse the influence of active methodologies on the development of professional skills. Initially, the authors verified the knowledge and use of teachers regarding active learning methodologies, and as expected, the techniques of the category of exposure-based strategies (dialogic expository class, seminar, and case method) were the most used,



contrary to the methodologies of the category of dynamics (integrated panel and Verbalization Group and Observation Group).

Among the categories of skills presented in IES 3, Cruz et al. (2020) identify positive perceptions of teachers regarding personal and organizational skills due to knowledge and use of active methodologies. In a more detailed analysis, the authors realized the importance of methodologies based on connection with practice in the development of intellectual and organizational skills, as well as exposure-based strategies for achieving interpersonal and communication skills, and problematization-based methodologies in the development of personal skills.

Holtz et al. (2021) analysed the pedagogical projects of accounting courses in Brazilian educational institutions and identified a significant influence of professional and governmental bodies, such as the Federal Accounting Council and the Ministry of Education, in the elaboration of these projects. This fact directly reflects on the teaching-learning process, as it presents a gap generated by the lack of vision of these institutions in integrating educational content and objectives with International Accounting Education Standards. This normative and coercive isomorphism also prevents a complete formation of the accounting professional, that is, a professional formation that involves the international scenario. Holtz et al.'s (2021) findings point to a scenario of low adherence when the authors visualized professional skills, which were ranked in the research according to their adherence in the course pedagogical project as organizational skills (30.77%), intellectual skills (27.69%), interpersonal and communication skills (13.19%), and personal skills (7.69%).

Similarly, Sousa & Arantes (2022) demonstrate, in a study with students, graduates, and employers in the accounting field, that professional skills concentrate the greatest gaps in student development during the Accounting undergraduate degree.

In this sense, considering the context found in the literature on the application of International Accounting Education Standards aiming at the development of professional skills in the teaching-learning process, similarities can be visualized between the studies listed. According to the application of IES 3, scientific articles differ in the delimitation of geographical space (Pan & Perera, 2012; Pratama, 2015; Stephenson, 2016). Studies carried out in Brazil are predominantly oriented towards the perception of students and/or professionals (Barrese et al., 2017; Lemes & Miranda, 2014; Sousa & Arantes, 2022), as well as in the analysis of pedagogical projects (Holtz et al., 2021). Although, in the Brazilian panorama, Cruz et al. (2020) aim to approach active methodologies and international standards, the authors conduct a study with teachers from various curricular components. In this context, the differentials of this study stand out, that is, the analysis of professional skills in the curricular component of Introductory Accounting considering international standards from the perspective of the teacher.

3. Methodological Considerations

With the aim of reaching a consensus on the development of professional skills in Introductory Accounting considering international standards, for each statement of the expected learning outcomes, based on IES 3 (IAESB, 2019b), the numerical scale ranging from total disagreement (zero) to full agreement (ten) was used. It should be noted that the statements were adjusted for the curricular component of Introductory Accounting. Thus, some items were suppressed or reduced for better understanding of the respondents in the data collection process.



Table 3 presents the statements that composed the questionnaire.

Table 3 - Expected Learning Outcomes: Professional Skills

Code	Statement
PS1	Students evaluate data and information.
PS2	Students apply critical thinking skills to solve problems, inform judgments, make decisions, and reach conclusions.
PS3	Students recognize when they need help from the teacher.
PS4	Students recommend solutions to problems.
PS5	Students respond effectively to changing circumstances or new information to solve problems, inform judgments, make decisions, and reach conclusions.
PS6	Students demonstrate collaboration, cooperation, and teamwork.
PS7	Students communicate clearly and concisely when presenting, discussing, and reporting formal and informal situations.
PS8	Students demonstrate awareness of cultural and linguistic differences in all communications.
PS9	Students apply active listening techniques, as well as questioning.
PS10	Students demonstrate negotiation skills to reach solutions and agreements.
PS11	Students present ideas and influence others to provide support and commitment.
PS12	Students demonstrate commitment to learning.
PS13	Students set performance standards and monitor through reflective activities and feedback from others.
PS14	Students demonstrate managing time and resources.
PS15	Students present an open mind to new opportunities.
PS16	Students meet the prescribed deadlines for carrying out the activities.
PS17	Students review their own work to determine if it conforms to required standards.
PS18	Students demonstrate people management skills to motivate and develop others.
PS19	Students demonstrate delegation skills to turn in assignments.
PS20	Students demonstrate leadership skills to influence others.

Source: Adapted from International Educational Standards 3 (IAESB, 2019b).

Note: Professional Skill (PS).

The assertions of the expected learning outcomes referring to the professional skills advocated by IAESB that should be acquired by students in their initial professional development can be categorized into: (a) Intellectual Skills (PS1 to PS5); (b) Interpersonal and Communication Skills (PS6 to PS11); (c) Personal Skills (PS12 to PS15); and (d) Organizational Skills (PS16 to PS20).

As a data collection technique, the modified Delphi method was used. The method aims to achieve consensus among experts on a particular topic or issue with an interactive questionnaire. In this sense, two non-face-to-face rounds were carried out with the teachers responsible for the curricular component of Introductory Accounting in Brazilian FHEI, between July/2022 and September/2022, to reach consensus on the assertions proposed in the study. The data collection instrument was made available electronically on the Microsoft Forms platform.

To select the research population, the list of FHEI located in Brazil was verified with the Ministry of Education (2022). Thus, considering only one campus per institution, forty-five educational institutions were identified. Sequentially, through contact with the coordination of the undergraduate course in Accounting Sciences and data collection from the Academic Activities Management System of each FHEI, 112 teachers who teach Introductory Accounting in the first year of the undergraduate course in Accounting Sciences were identified. These teachers were invited by e-mail to be part of the Delphi method's panel of experts. In total, twenty-six teachers completed the questionnaire in



the first round, and twelve teachers completed it in the second round. These teachers come from FHEI from all regions of Brazil. Cunha (2007) confirms that a minimum of ten experts is sufficient to determine consensus.

In addition, prior to this data collection stage: (i) the research project was approved by the Research Ethics Committee (FEUSP nº 175/2022); and (ii) four Introductory Accounting teachers from state universities participated in the pre-test to validate the research instrument. Based on the feedback received, the data collection instrument was improved to begin the Delphi method rounds with Introductory Accounting teachers from FHEI.

Regarding data analysis, the Delphi method uses descriptive statistics to establish consensus. Thus, with the help of the IBM SPSS Statistics software, the collected data was analysed. Oliveira (2016) adds that in research using Delphi, there are several methods to determine consensus, such as based on scores, mean, percentage, coefficient of variation, among others. However, given the research objective, the adapted model and rules cited in Table 4 were used.

Table 4 - Criteria of the levels of agreement for the classification of propositions

Percentage of agreement	Level of agreement
81% - 100% of the responses evaluated ≥ 7 or ≤ 3	Strong agreement
61% - 80% of the responses evaluated ≥ 7 or ≤ 3	Substantial agreement
41% - 60% of the responses evaluated ≥ 7 or ≤ 3	Moderate agreement
21% - 40% of the responses evaluated ≥ 7 or ≤ 3	Low agreement
0% - 20% of the responses evaluated ≥ 7 or ≤ 3	Without agreement

Rules:

- (i) when 33.33% or more of the respondents score the assertion with scores of 0 – 3 will be classified as a negative perception of the assertion; and
- (ii) the standard deviation of each assertion must be less than three to be considered consensual.

Source: Elaborated based on Elwyn et al. (2006), Landis & Koch (1977), Nagahama (2009), Oliveira (2016), and Rodrigues et al. (2022).

The second-round questionnaire was composed of propositions classified as “low agreement” and “no agreement” as they did not reach the minimum consensus level of agreement (moderate agreement) in the first round. Additionally, 8 (eight) propositions were added about professional skills suggested by the teachers at the end of the first round. The Delphi panel committee in the second round had the opportunity to change or maintain the scores assigned in the first round in light of the quantitative responses given by the panel participants (Cunha, 2007; Marques & Freitas, 2018). To do so, controlled feedback, that is, a synthesis of the results obtained in the first round of the propositions that did not reach consensus, was made available in the instructions email attachment. After the completion of the second round, only four (14.29%) out of the twenty-eight propositions presented to the experts did not reach the satisfactory agreement level to be considered consensus. Thus, it was decided not to conduct a third round, and this decision was based on previous studies (Oliveira et al., 2008; Oliveira, 2016).

4. Analysis and Discussion of Results

This chapter presents the quantitative results obtained from the application of the two rounds of the Delphi method regarding the propositions about professional skills. The adapted agreement level model, as presented in Table 4, was used to verify the consensus among experts.



4.1 First round

Regarding the twenty propositions related to professional skills, none of them achieved a strong agreement among the Delphi panel experts. However, Table 5 presents the four propositions classified as substantial agreement (between 61% and 80%) in the first round, all with a positive perception of development in the Introductory Accounting curricular component.

Table 5 - First Round - Professional Skills (substantial agreement)

Statement code	Evaluation < 3		Evaluation ≥ 7		Minimum (min.)	Maximum (max.)	Mean (Me)	Median (Md)	Standard Deviation (SD)
	F	%	F	%					
	PS3	1	3.85%	20					
PS6	0	0.00%	16	61.54%	4	10	7.19	7.50	1.96
PS15	1	3.85%	16	61.54%	2	9	6.65	7.00	1.90
PS16	0	0.00%	20	76.92%	4	10	7.31	7.50	1.52

Source: Own elaboration, based on research data.

Note: F - Frequency; PS - Professional Skill; % - Percentage

According to the expert panel of the Delphi survey, students develop the ability to recognize when they need the teacher's help (PS3). Sousa & Arantes (2022) support this assertion by stating that in the perception of students, graduates, and employers in the accounting field, it is important to identify the appropriate time when help is needed.

At the same time, the experts highlight that students demonstrate collaboration, cooperation, and teamwork (PS6). Pan & Perera (2012), analysing the Australian context, identify that most employers consider teamwork important for academic development. In parallel, in the study by Lemes & Miranda (2014), graduates showed a strong consensus on the importance of this skill for the accounting profession. Similarly, Sousa & Arantes (2022) mention that for employers, students, and graduates, the professional skill of working in a harmonious team is considered extremely important. Holtz et al. (2021) identify that most of the syllabuses of federal educational institutions in the Southeast region of Brazil present cooperation and teamwork as the expected skills to be developed throughout the undergraduate course. Thus, based on the data from this research, this skill is developed since the Introductory Accounting teaching-learning process.

Stephenson (2016) finds similar results with the use of active methodologies in the teaching-learning process. In addition to the understanding of previous studies, Cruz et al. (2020) observe that according to the perception of accounting teachers, problematization and exposition-based methodologies contribute to the development of this skill in the accounting field.

The skill that portrays the ability of students to have an open mind to new opportunities (PS15) is positively perceived in the curriculum component. In the study by Barrese et al. (2017), accounting graduates have a partial perception of developing this skill. Holtz et al. (2021) agree with this thinking, as they do not find the mention of the skill of having an open mind to new opportunities in any of the syllabuses.

Finally, teachers agree that students meet the prescribed deadlines for completing activities (PS16). Pan & Perera (2012) observed that time management is one of the three skills that employers most expect from students. However, the authors also noticed that accounting programs have little emphasis on developing this competence and rarely



mention it in the course program.

Regarding the level of moderate agreement, seven professional skill propositions (Table 6) were classified according to the evaluation of experts.

Table 6 - First Round - Professional Skills (moderate agreement)

Statement code	Evaluation < 3		Evaluation ≥ 7		Minimum (min.)	Maximum (max.)	Mean (Me)	Median (Md)	Standard Deviation (SD)
	F	%	F	%					
	PS1	4	15.38%	12					
PS4	11	42.31%	6	23.08%	0	9	4.31	4.00	2.40
PS5	11	42.31%	3	11.54%	2	8	4.00	4.00	1.83
PS7	6	23.08%	11	42.31%	2	10	5.58	6.00	2.40
PS8	11	42.31%	6	23.08%	0	10	4.46	5.00	2.58
PS9	4	15.38%	12	46.15%	2	10	6.19	6.00	2.28
PS12	3	11.54%	12	46.15%	1	10	6.15	6.00	2.09

Source: Own elaboration, based on research data.

Note: F - Frequency; PS - Professional Skill; % - Percentage

The expert committee has a positive perception regarding the development of students' ability to evaluate data and information (PS1). In contrast, the experts note that students do not recommend solutions for problems (PS4). Lemes & Miranda (2014) perceive a strong consensus among accounting graduates about the importance of developing problem-solving skills and dealing with unexpected situations. According to Pan & Perera (2012), problem-solving ability is one of the most highly expected skills by the job market. However, based on the collected data, it is perceived that this skill is not developed in Introductory Accounting, but it can be developed in subsequent curriculum components, in line with previous literature.

Simultaneously, the experts believe that students do not effectively respond to changing circumstances or new information to solve problems, inform judgments, make decisions, and reach conclusions (PS5). Sousa & Arantes (2022) mentions that this skill is linked to adaptability and flexibility to change situations or overcome obstacles and is perceived as important by employers, graduates, and students.

The expert committee has a positive consensus regarding students' ability to concisely communicate when presenting, discussing, and reporting formal and informal situations (PS7). Pan & Perera (2012) mention that communication is one of the three skills emphasized by employers as essential for the accounting field and, in parallel, mention that in accounting programs, most curriculum components focus on professional communication.

For the experts, students do not demonstrate awareness of cultural and linguistic differences in all communications (PS8). In contrast, the experts agree that students apply active listening techniques as well as asking questions (PS9). Regarding the ability to demonstrate a commitment to lifelong learning (PS12), the experts have a positive perception of development in Introductory Accounting. The perception of teachers regarding PS12 is similar to the results of Vendramin (2018), where Introductory Accounting students indicated a satisfactory level of contribution of the curriculum component to developing the ability to demonstrate a commitment to lifelong learning.

The nine assertions displayed in Table 7 are classified at a low agreement level according to the scores assigned by the experts. Thus, these propositions were returned



to the data collection instrument of the second round of the Delphi method to reach a moderate, substantial, or strong agreement level. However, preliminary results of these assertions are presented in this subsection.

Table 7 - First Round - Professional Skills (low agreement)

Statement code	Evaluation < 3		Evaluation ≥ 7		Minimum (min.)	Maximum (max.)	Mean (Me)	Median (Md)	Standard Deviation (SD)
	F	%	F	%					
	PS2	3	11.54%	6					
PS10	5	19.23%	8	30.77%	0	9	5.42	5.50	2.06
PS11	4	15.38%	8	30.77%	0	9	5.38	6.00	2.00
PS13	7	26.92%	8	30.77%	1	10	5.46	5.00	2.55
PS14	5	19.23%	8	30.77%	0	8	4.92	4.00	2.21
PS17	5	19.23%	7	26.92%	0	9	5.04	5.00	2.13
PS18	9	34.62%	3	11.54%	0	9	4.46	4.50	1.98
PS19	5	19.23%	8	30.77%	2	9	5.35	5.00	1.98
PS20	6	23.08%	7	26.92%	0	8	5.00	5.00	2.02

Source: Own elaboration, based on research data.

Note: F - Frequency; PS - Professional Skill; % - Percentage

Experts tend to have a positive perception of students' ability to apply critical thinking skills to solve problems, inform judgments, make decisions, and reach conclusions (PS2). According to Pan & Perera (2012), most of the curricular components in accounting programs emphasize the development of critical thinking skills. Furthermore, experts agree that students demonstrate negotiation skills to achieve solutions and agreements (PS10).

The expert committee has a positive perception regarding the development of students' ability to present ideas and influence others to provide support and commitment (PS11). Similarly, in the first round, teachers have low positive agreement regarding students' ability to establish performance standards and monitor them through reflective activities and feedback from others (PS13).

In the first round, experts tended to have a positive perception of students' ability to demonstrate time and resource management skills (PS14). According to Pan & Perera (2012), the job market seeks students who develop this skill throughout their undergraduate education. However, accounting programs do not effectively provide for the development of this capacity during the teaching-learning process (Holtz et al., 2021; Pan & Perera, 2012), even though this skill is developed with teaching-based and problem-solving strategies (Cruz et al., 2020).

Furthermore, students' ability to review their own work to determine if it meets the requested standards (PS17) showed a positive trend. Barrese et al. (2017) identified that among organizational skills, PS17 is the one with the highest level of agreement among graduates.

Regarding PS18, experts have a negative perception and low agreement, thus tending to assert that students do not demonstrate people management skills to motivate and develop others (PS18). In Barrese et al.'s (2017) study, graduates confirm the partial development of this skill during their undergraduate education.

Regarding PS19, there is a positive trend for students to demonstrate delegation skills to deliver tasks (PS19) in Introductory Accounting. Finally, there is a positive perception among experts of students' ability to demonstrate leadership skills to influence



others (PS20). Stephenson (2016) comments that through the use of active methodologies, accounting students perceived the importance of practicing and developing leadership-related skills.

Furthermore, regarding professional skills, no statement was classified as without agreement in the first round, as they did not have a standard deviation above 3.00 and/or presented a percentage between 0% and 20%.

4.1.1 Reflections on the results of the first round

Table 8 presents a summary of the twenty statements on professional skills based on the expected learning outcomes categories of IES 3 (IAESB, 2019b). Of these, eleven propositions (55.00%) achieved consensus among the experts in the first round of the Delphi method. In addition, none of the professional skills propositions were classified as strongly agreed or without agreement.

Table 8 - First Round Summary - Professional Skills

Statement Code	Score*	%	Category	Level of Agreement	Perception
PS16	190	73.08%	Organizational Skills	Substantial	Positive
PS3	187	71.92%	Intellectual Skills	Substantial	Positive
PS6	187	71.92%	Interpersonal and Communication Skills	Substantial	Positive
PS15	173	66.54%	Personal Skills	Substantial	Positive
PS1	164	63.08%	Intellectual Skills	Moderate	Positive
PS9	161	61.92%	Interpersonal and Communication Skills	Moderate	Positive
PS12	160	61.54%	Personal Skills	Moderate	Positive
PS2	145	55.77%	Intellectual Skills	Low	Positive
PS7	145	55.77%	Interpersonal and Communication Skills	Moderate	Positive
PS13	142	54.62%	Personal Skills	Low	Positive
PS10	141	54.23%	Interpersonal and Communication Skills	Low	Positive
PS11	140	53.85%	Interpersonal and Communication Skills	Low	Positive
PS19	139	53.46%	Organizational Skills	Low	Positive
PS17	131	50.38%	Organizational Skills	Low	Positive
PS20	130	50.00%	Organizational Skills	Low	Positive
PS14	128	49.23%	Personal Skills	Low	Positive
PS8	116	44.62%	Interpersonal and Communication Skills	Moderate	Negative
PS18	116	44.62%	Organizational Skills	Low	Negative
PS4	112	43.08%	Intellectual Skills	Moderate	Negative
PS5	104	40.00%	Intellectual Skills	Moderate	Negative

Source: Own elaboration, based on research data.

Note: PS - Professional Skill; % - Percentage

* The maximum score is 260 (26 experts x 10 - maximum score on the Likert Scale)

Regarding organizational skills, only one of the five assertions showed satisfactory agreement in the first round of Delphi, and this skill ranks first in the overall ratings given by the teachers. Thus, according to the panel of experts, students meet the prescribed deadlines for completing activities related to Introductory Accounting (PS16).

The category of intellectual skills had the highest percentage of consensus among the assertions; of the five propositions presented to the experts in the first round, four reached agreement. According to the Delphi panel, students recognize when they need the teacher's assistance (PS3) and evaluate data and information (PS1). Regarding the gaps in intellectual skills in Introductory Accounting, teachers point out that students do not recommend solutions to problems (PS4) and do not respond effectively to changing



circumstances or new information (PS5).

In terms of interpersonal and communication skills, four of the six assertions presented in the questionnaire reached consensus among the experts. From this perspective, according to the experts, students demonstrate collaboration, cooperation, and teamwork (PS6), apply active listening techniques (PS9), and communicate concisely when presenting, discussing, and reporting formal and informal situations (PS7). At the same time, questioning ability (PS9) and awareness of cultural and linguistic differences in all communications (PS8) are presented as gaps in Introductory Accounting.

Regarding the category of personal skills, two assertions reached consensus. Thus, according to the experts, students have an open mind to new opportunities (PS15) and demonstrate commitment to learning (PS12). Therefore, given the student's disposition, a favourable scenario for achieving significant learning in Introductory Accounting is perceptible.

The nine propositions of professional skills that did not reach the satisfactory level of agreement (strong, substantial, or moderate) were presented again to the experts in the data collection instrument of the second round. As presented in Table 8, these are the assertions related to intellectual skills (PS2), interpersonal and communication skills (PS10 and PS11), personal skills (PS13 and PS14), and organizational skills (PS17 to PS20).

4.1.2 Expert panel suggestions

At the end of the first round, the experts were asked if, in addition to the propositions presented based on the IES 3, there were other professional skills they sought for students to acquire in the teaching-learning process of Introductory Accounting. The suggestions of the experts obtained through this question were synthesized and presented in Table 9. Thus, it is possible to perceive the suggestion of 8 (eight) professional skills parallel to international standards. These new assertions completed the data collection instrument of the second round of the Delphi method.

Table 9 - New statements - Professional Skills

Code	Statement
PS21	Students demonstrate logical thinking skills.
PS22	Students demonstrate skills in using electronic spreadsheets, such as Microsoft Excel.
PS23	Students demonstrate writing skills.
PS24	Students show reading and text interpretation skills.
PS25	Students understand technical language.
PS26	Students demonstrate proactivity.
PS27	Students understand the possible areas of professional activity.
PS28	Students understand the role of accounting in society.

Source: Own elaboration, based on research data.

Note: Professional Skill (PS).

Regarding professional skills, the following were classified as Intellectual Skills: PS21, suggested by two specialists, and PS22, recommended by one teacher. In Interpersonal and Communication Skills, PS23 and PS25 were added, both indicated by two specialists, as well as PS24, recommended by three teachers. Additionally, in the Personal Skills group, PS26 was added, suggested by one specialist. And, in Organizational Skills: PS27, recommended by two teachers, and PS28, suggested by one teacher.



4.2 Second round

Regarding professional skills, in the second round there were no assertions classified as strong or substantial agreement. However, as shown in Table 10, thirteen out of the seventeen assertions presented in the second round reached moderate agreement, with twelve indicating a negative perception of development in Introductory Accounting.

Table 10 - Second Round - Professional Skills (moderate agreement)

Statement code	Evaluation ≤ 3		Evaluation ≥ 7		Minimum (min.)	Maximum (max.)	Mean (Me)	Median (Md)	Standard Deviation (SD)
	F	%	F	%					
PS2	5	41.67%	1	8.33%	1	7	4.08	4.50	1.88
PS13	5	41.67%	1	8.33%	1	7	4.25	4.50	1.86
PS14	5	41.67%	1	8.33%	1	7	3.92	4.00	1.73
PS18	5	41.67%	1	8.33%	1	8	3.92	4.00	1.68
PS19	5	41.67%	2	16.67%	1	8	4.17	4.00	1.99
PS20	5	41.67%	2	16.67%	1	8	4.25	4.50	2.01
PS21	5	41.67%	0	0.00%	1	6	4.00	4.50	1.76
PS22	6	50.00%	1	8.33%	2	7	4.17	3.50	1.75
PS23	7	58.33%	1	8.33%	1	7	3.50	3.00	1.93
PS24	6	50.00%	1	8.33%	1	7	3.92	3.50	1.78
PS25	5	41.67%	1	8.33%	1	7	4.25	5.00	1.82
PS26	5	41.67%	4	33.33%	1	8	4.75	4.50	2.42
PS27	3	25.00%	5	41.67%	2	9	5.50	5.00	2.43

Source: Own elaboration, based on research data.

Note: F - Frequency; PS - Professional Skill; % - Percentage

In the second round, the experts converged their ratings to a negative perception of students' skills in: applying critical thinking to solve problems, inform judgments, make decisions, and arrive at conclusions (PS2); setting performance standards and monitoring through reflective activities and feedback from others (PS13); demonstrating time and resource management skills (PS14) and demonstrating delegation skills to deliver tasks (PS19). These results point to gaps in students' preparation in skills required by the job market (Holtz et al., 2021; Pan & Perera, 2012).

As in the first round, according to the Delphi panel committee, students do not demonstrate people management skills to motivate and develop others (PS18). However, contrary to the trend seen in the first round, experts converge to the opinion that students also do not demonstrate leadership skills to influence others (PS20). Vendramin (2018) mentions the low level of development of leadership-related skills in the first year of graduation. For Cruz et al. (2020), active learning methodologies of the art use category are the most suitable for achieving these skills.

The other alternatives (PS21 to PS27) were suggested by the teachers at the end of the first round. Regarding PS21, the expert committee has a negative perception regarding the development in the curricular component, so they affirm that students do not demonstrate logical reasoning skills (PS21). Likewise, the experts agree that students do not demonstrate skills in using electronic spreadsheets like Microsoft Excel (PS22). Andrade's (2002) study highlights the importance of using technology in the teaching-learning process in the accounting area, to prepare students for the professional career, as students will use software to perform the accounting processes of companies. Therefore, a gap in students' formation is observed regarding the development of technological skills.



According to the experts, students do not demonstrate writing skills (PS23). Similarly, the experts state that students do not have reading and text interpretation skills (PS24). It is also added that students do not understand the technical language of accounting (PS25) and do not demonstrate proactivity (PS26).

Finally, regarding the ability to understand possible professional areas of expertise (PS27), the expert committee presents a positive perception of development. Carneiro et al. (2017) point out that presenting the fields of the professional's expertise is necessary so that students know the career possibilities in the accounting area.

Table 11 - Second Round - Professional Skills (low agreement)

Statement code	Evaluation ≤ 3		Evaluation ≥ 7		Minimum (min.)	Maximum (max.)	Mean (Me)	Median (Md)	Standard Deviation (SD)
	F	%	F	%					
	PS10	3	25.00%	2					
PS11	3	25.00%	3	25.00%	1	8	5.08	5.50	2.11
PS17	3	25.00%	2	16.67%	1	8	4.75	5.00	1.91
PS28	3	25.00%	3	25.00%	1	10	5.17	5.00	2.52

Source: Own elaboration, based on research data.

Note: F - Frequency; PS - Professional Skill; % - Percentage

Table 11 presents the four propositions classified as low agreement. According to the experts' evaluation, as in the first round, there is a tendency towards a positive perception of students' ability to demonstrate negotiation skills to achieve solutions and agreements (PS10). Cruz et al. (2020) indicate active methodologies in the problematization category as responsible for the development of this skill because, while the student is the protagonist in the teaching-learning process, the teacher is the mediator of knowledge.

Regarding the ability of students to present ideas and influence others to provide support and commitment (PS11), the positive perception among experts remains the same as in the previous round. As for the low agreement, the result is similar to that presented in the study conducted by Barrese et al. (2017), which obtained the same percentage of agreement among graduates who agree and disagree with the development of this skill during the undergraduate studies in Accounting. In addition, the Delphi expert panel tends to agree that students review their own work to determine if it meets the required standards (PS17). In the first round, the same perception of development was obtained in Introductory Accounting.

Regarding PS28, suggested at the end of the first round, there is a tendency towards a positive perception of development in Introductory Accounting, and thus, experts indicate that students understand the role of Accounting Science in society (PS28).

4.2.1 Reflections on the results of the second round

Based on the categories of IES 3 (IAESB, 2019b),

Table 12 presents the data regarding the seventeen professional skills statements presented in the second round, including 9 that did not reach consensus in the first round and 8 suggestions from the experts. Of these statements, in the second round, thirteen (76.47%) reached a level of agreement considered satisfactory to be classified as consensus among the experts.



Table 12 - Second Round Summary - Professional Skills

Statement Code	Score*	%	Category	Level of Agreement	Perception
PS27	66.00	55.00%	Organizational Skills	Moderate	Positive
PS28	62.00	51.67%	Organizational Skills	Low	Positive
PS11	61.00	50.83%	Interpersonal and Communication Skills	Low	Positive
PS10	58.00	48.33%	Interpersonal and Communication Skills	Low	Positive
PS17	57.00	47.50%	Organizational Skills	Low	Positive
PS26	57.00	47.50%	Personal Skills	Moderate	Negative
PS13	51.00	42.50%	Personal Skills	Moderate	Negative
PS20	51.00	42.50%	Organizational Skills	Moderate	Negative
PS25	51.00	42.50%	Interpersonal and Communication Skills	Moderate	Negative
PS19	50.00	41.67%	Organizational Skills	Moderate	Negative
PS22	50.00	41.67%	Intellectual Skills	Moderate	Negative
PS2	49.00	40.83%	Intellectual Skills	Moderate	Negative
PS21	48.00	40.00%	Intellectual Skills	Moderate	Negative
PS14	47.00	39.17%	Personal Skills	Moderate	Negative
PS18	47.00	39.17%	Organizational Skills	Moderate	Negative
PS24	47.00	39.17%	Interpersonal and Communication Skills	Moderate	Negative
PS23	42.00	35.00%	Interpersonal and Communication Skills	Moderate	Negative

Source: Own elaboration, based on research data.

Note: PS - Professional Skill; % - Percentage

* The maximum score is 120 (12 experts x 10 - maximum score on the Likert Scale)

Regarding organizational skills, experts agree that students understand the possible professional areas of activity (PS27). However, they have gaps in the ability to demonstrate people management skills (PS18), task delegation (PS19), and leadership (PS20).

All the assertions of personal skills exposed in the second round present a negative perception of development in Introductory Accounting. Thus, it is inferred that students do not demonstrate proactivity (PS26), do not establish performance or self-monitoring standards (PS13), and do not manage time and resources (PS14).

Among the five assertions of interpersonal and communication skills, three presented a satisfactory level of agreement with a negative perception of reach in the curricular component. From this perspective, according to the committee of experts, students do not understand technical language (PS25) and do not have skills in reading/interpreting texts (PS24) and writing (PS23).

Finally, gaps in the development of students' intellectual skills are identified. It is observed that they do not demonstrate skills in the use of spreadsheets (PS22), nor critical thinking skills (PS2) and logical reasoning (PS21). Pratama (2015) mentions that gaps in these skills may be linked to the perception that most accounting functions demonstrate the technical nature of the profession and are related to financial and mechanical functions. Thus, the author emphasizes that, compared to other categories of IES 3, intellectual skills are less important in the teaching-learning process.

In parallel with the expected learning outcomes of professional skills listed in the International Accounting Education Standards (IAESB, 2019b), teachers agree that students acquire, in the teaching-learning process of Introductory Accounting, the ability to understand possible areas of professional activity (PS27).

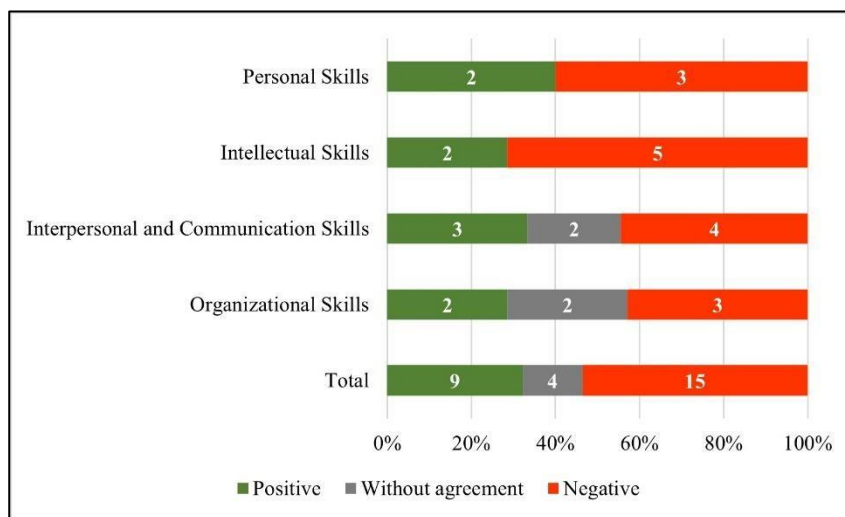


4.3 General Results

Of the total of twenty-eight assertions presented to teachers throughout the Delphi method rounds, 85.71% (i.e., twenty-four) propositions reached consensus, with the majority classified at the moderate level of agreement. In contrast, four assertions (14.29%) did not reach the minimum percentage for consensus. Therefore, the skills of (i) negotiation, (ii) presentation of ideas, (iii) review of one's own work, and (iv) understanding the role of accounting science did not achieve satisfactory consensus for determining significant development or gaps in the teaching-learning process of Introductory Accounting.

According to Figure 1, a scenario is observed that presents gaps in all categories of professional skills.

Figure 1 - Categories and perceptions of experts about professional skills



Source: Own elaboration, based on research data.

The data indicates that, according to the Delphi panel commission, 53.57% of the assertions have a negative perception of development in Introductory Accounting. The propositions classified in the categories of 'Intellectual Skills' and 'Organizational Skills' have a lower percentage of significant development in initial professional training. Thus, regarding the development of professional skills, there is a deficient scenario in Introductory Accounting, as only 32.14% of the skills have significant development.

In this perspective, Introductory Accounting students have gaps, especially in the development of intellectual skills in problem-solving, adaptability to changes, and the use of technological resources. Similarly, in personal skills that refer to attitudes/behaviours in the academic-professional environment and in organizational skills of leadership.

Regarding the assertions of the category 'Interpersonal and Communication Skills,' it is perceived that the propositions related to interpersonal abilities are the ones that present a positive perception of development in the curricular component. In contrast, in communication abilities, the students' gaps in communicating in writing or through other means of presentation are emphasized.

Error! Reference source not found. presents the results of the Delphi panel on the development of professional skills among students in the Introductory Accounting curricular component of undergraduate accounting programs in Brazil.



5. Final Remarks

To investigate teachers' perceptions about the development of professional skills among students in the Introductory Accounting component of undergraduate accounting programs, this study used the Delphi method to reach a consensus on the expected learning outcomes at the end of initial professional development. The Delphi panel was composed of twenty-six Introductory Accounting teachers from Federal Higher Education Institutions (FHEI) in Brazil.

The results indicated a predominance of gaps in the teaching-learning process for the development of professional skills in Introductory Accounting. The negative evaluations of the experts highlight that 53.57% of the assertions are deficient in the curriculum, thus revealing that Brazilian accounting education is out of step with IES 3 and consequently impacts the profile of student training aligned with the (inter)national environment. Therefore, it is recommended to use active methodologies in the teaching-learning process, to contribute to the formation of more qualified professionals and minimize the gaps found in the initial professional development.

It is also important to note that the students' ability to understand the possible areas of professional performance is a skill that gains prominence in the Brazilian context, as the IAESB does not list it as an expected skill in initial professional development.

As a limitation, this study focuses on FHEI, and other administrative categories were not analysed. Therefore, it is recommended that future research may include these samples and analyse the skills in other curricular components and in member countries of the IFAC.

The results of this research can contribute to the didactic planning of the Introductory Accounting curriculum, the review of the course's pedagogical projects, and the understanding of the level of harmonization of accounting education standards in the Brazilian context. Understanding these gaps and defining strategies to overcome them is essential for higher education institutions to train accounting professionals who are more aligned with the demands of the (inter)national market.

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