

## RESEARCH ARTICLE

# Characteristics of the Work Area in Accounting in Santa Catarina-Brazil

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## Abstract

This study identified the characteristics of labor supply in the accounting area in Santa Catarina. To accomplish it, it was made use of data collection and literature. We used the site "Think Jobs", which were raised 173 job vacancies in the year 2015. For the offer of jobs we used the Accounting undergraduate course curriculum UFSC to him identify the required qualifications. It was found that the offer of vacancies identified for employment in accounting finds correspondence with the undergraduate course structure, with reference to the content developed from the foundations of Accounting Science. It follows also that the accounting area is a solid work space, and therefore, with demands for continuing education.

**Keywords:** *Accounting, Employment in Accounting, Education and Training.*

## Introduction

In the competitive world in which we live, in the face of technological innovations and constant changes in the economic scenario, it creates a growing need for qualified and competent employees who contribute to the prospects of companies.

There are new business mentalities, crop management, and different management information systems, among other factors, which indicate the existence of a context of broader changes to the profile of professional accounting. In addition to the specific characteristics of the profession, it requires the professional to develop comprehensive knowledge so that multidisciplinary is the word that can define the modern counter. In addition, personal characteristics essential to the market, such as multifunctionality, efficiency, self-learning, and creativity, vision of the future, a sense of opportunity, intuition, and especially entrepreneurship become required.

These requirements reflect the demand for professionals who can guide the manager and to participate in the decision-making

process. The accounting information now has key role in that process. Thus, the professional accounting has its presence increasingly indispensable for the achievement of a favorable performance of organizations.

Concomitantly, the Higher Education Institutions (HEIs) are responsible for the development of Bachelor of Science in Accounting which must have professional conditions to meet the current organizational context of the needs as well as to occupy the positions offered in the labor market. The Resolution CNE / CES n° 10, of 16 December 2004 establishing the National Curriculum Guidelines for Undergraduate Course in accounting [5] is the main guiding document that establishes the curricular organization's Degree in Accounting. Thus, through pedagogical project, in addition to establishing the professional profile expected for the trainees, from the definition of skills and competencies to be acquired, outlines the expectation of continuing education in training courses and graduate. Therefore, it

is appropriate to ascertain whether the training offered at the university teaching Accounting based on this resolution is in line with current expectations of organizations. For this purpose, the present study, from surveys made in reaching communication site seeks to characterize the jobs offered by private companies in Santa Catarina and evaluate their forward requirements to the curriculum offered in the course of Accounting Sciences University Federal de Santa Catarina – UFSC

### Education in Accounting Sciences

University education should be developed alongside the social changes that surround it. In this sense, [10-19-23] claim that it is the responsibility of higher education institutions respond to market demands by constantly adapting their curricula with a flexible education methodology to accompany the cyclical changes of various areas in order to prepare future accountants to achieve a successful performance in organizations. However, coexists speech that there is a mismatch between the skills and knowledge acquired by graduates and those required for the provision of accounting work. This divergence may be related to the fact that the market has changed rapidly, while the changes in the curriculum, always more time consuming, combine principles of integral formation of the subject and not just the technical-vocational training [11]. According to [4-23] discussions on the need to promote changes in accounting education intensified in the 1980s, when professionals, when faced with external pressures of a highly regulated market, along with changes in the environment business and advances in information technology, realized that education institutions should review the training structure graduation.

The concern with the profile of graduates in Accounting has generated movements for change, both in curricular organization and pedagogical practices in order to correct the deficiencies of the courses offered by HEIs [15]. Also [1-20] present a critique of accounting courses that identify six main categories that must be renewed, namely related to education, development and the faculty reward system, the strategic direction of education institutions, content of curricula, development of skills and the

contact of students with the technological innovations oportunizadas by IES.

Regarding curricula and promoting skills, realize the importance of including training processes with interdisciplinary relations of the book content. As [16-20], so that the HEI provide a quality education is necessary to combine the teaching of Accounting of challenging and stimulating way to develop broader knowledge related to business and management, so as to be compatible with the new job opportunities that are offered to financial professionals today. In this sense, [14-19] claim that greater emphasis should be given to the process of understanding the needs of users of financial services through the identification of relevant information for their decision making and obtaining knowledge about how the technology information can be used. The financial entities and employers emphasize the need for students to acquire generic skills aimed at personal attributes such as oral and written communication, which can contribute not only to perform the accounting activity, but also to the other desirable skills associated with same [3]. Also [13] adds other skills, namely: to work in groups, problem-solving, analytical skills, logical reasoning, among others.

[7] States that in Brazil, at least in its theoretical formulation, teaching in Accounting presented a progress in recent decades, but alert to the existence of two distinct realities. At first, HEIs see the counter as a "luxury clerk" and, therefore, there is no concern in forming a professional able to use their judgment in practical situations. Thus, the accounting professional is still often only prepared to apply the provisions of corporate and tax law. Knowledge related to quantitative methods, information systems, management, economics and law, among others, are not developed. This reality, according to the author, may be prevailing in the country. In the second scenario, present mainly in universities and courses that have differences in teaching understanding and knowledge building, [7]. affirms that you can see progress in the design and structuring of the courses, which no longer focus only on technical and financial disciplines to

contemplate a balanced and integrated way, disciplines from various fields necessary in the current context. Thus, [9] to analyze the undergraduate curriculum in Accounting emphasizes that his organization skills restricts the possibilities of full training and imposes limits on development in the accounting area, requiring an intersection with other areas of knowledge.

It is critical to align the teaching of Accounting with the other areas related to the field of organizations and civil society organizations so that higher education institutions enable the students to meet the demands of the labor market, which benefits not only your professional future but also the companies that minimize training costs and improve and optimize the continuing education as a competitive advantage.

### **Professional Role of Accounting in Organizations**

Changes in the accounting professional way of working mean an answer to the problems of the business environment and regulations that arise over time. Thus, it develops due to the changes experienced by organizations, which must be accompanied by accountants so that they can meet the needs of its members. Thus, it is necessary to develop training processes that enable them to perform their activities properly. Currently globalization, the high technological development and the denationalization of the economy has deeply impacted the organizational performance [2-14].

At the same time, the increasing automation of accounting transactions released the accounting professional mechanical activities currently performed by computer / accounting systems. This means that the function performed above information processor should be replaced by one that can add value to the organization and replace the professional under the understanding and realization of the work. Therefore, the counters should be able to explain the possible impacts of the alternatives available in order to support the decision making process of managers. The primary assignment counter underwent a metamorphosis evident: data processor for the preparation of statements for expert

decision support [18]. Similarly, [12] to study the accounting professional in transnational organizations, where increasingly common as a result of globalization, argues that the meter must be able to ensure the continuous flow of reliable information required for a coherent decision-making and "enlarge its field to be converted in Business Advisor, and not only be limited to be an auditor or tax advisor." By stating that "modern counter is a large generator of information and expert guidance, based on their knowledge and experience gained in the field of work" [2 p.25].

The accounting professional field is extensive, with many offering job alternatives and new opportunities are presented by the emerging context marked by changes in the labor market and greater specialization required. According to [17] at present, this professional can rise rapidly within organizations, to take Accounting Manager positions, costs, budgets, Administration and Finance, and Controller. Please note that, to take hierarchical senior positions like these, the field of management and business knowledge is essential. [21] Adds that the area of consulting in information technology for operational support and management support is also a possibility for the accounting professional.

The responsibilities that organizations expect accountants to take became a consubstantial way, especially as active participants in decision making. This fact leads to the need of the reach of new knowledge and skills, which should be encompassed by the university. However, [9] warns that "training in the skills model shifts the educational teaching process based on disciplinary knowledge for teaching perspective defined by specific skills of the production model." Thus, the duality of powers aunts indicates the need to better understand the demands of working in accounting and its correlation in the formative processes.

### **Research Methodology**

Concerning the methodological framework of the research, based on [22] can classify it as: (a) applied, since it identifies the characteristics required by the labor market in the accounting area in Santa Catarina

and also the formative processes oportunizadas the curriculum; (B) Quantitative, because it refers to the frequency with which characteristics and requirements are required by employers and the frequency in which the subjects of the curriculum are analyzed alluded to the same; (C) Descriptive, because it describes the characteristics of the analyzed labor market; finally, (d) Document as collecting data from documentary sources.

Data were collected from the following sources: (a) site Think Services, which encompasses the entire state of Santa Catarina, which have been raised are jobs in accounting published in the period from July to December 2015; (B) Course curriculum

data accounting from the Federal University of Santa Catarina (UFSC) updated in 2006. It was decided to use the curriculum of this course, to follow the basic requirements of Resolution CNE / CES 10, December 16 2004, and this being the prestigious State. Note that it received top marks in ENADE and the course indication recommended by the Student Guide.

In the year 2015 it was raised 198 (one hundred ninety-eight) vacancies offered that made mention of Accounting. Of this, 25 (twenty-five) were excluded from the analysis because they have key characteristics of other areas. Data were grouped and analyzed in accordance with Table 1.

**Table 1: Offer features vacancies**

Group	Information
Position /Department	Finance Supervisor, Tax Assistant, Accounting Assistant, Accounting Auxiliary, Human Resources Supervisor, Human Resources Assistant, Finance Supervisor, Finance Auxiliary, Controllership, Costs, Auditing, Others.
Degree	Undergraduate, Graduate, High School/Technical School
Postgraduate Studies	Differential/ Desirable, No Comments.
Remuneration	Until R\$ 1.000,00, from R\$ 1.000,01 to R\$ 2.000,00, from R\$ 2.000,01 to R\$3.000,00, from R\$ 3.000,01 to R\$ 4.000,00, Over R\$ 4.000,01
Local	Blumenau, Florianópolis, Gaspar, Itajaí, Joinville, Navegantes, Palhoça, outros.
Requirements	Accounting, Corporate Accounting, Social Security Area, Statistics, Financial Area, Tax and Fiscal Area, Costs, Management Area, Auditing, Controllership/Forensic Accounting, Information Systems.

Source: Prepared by the Authors

The requirements for the vacancies collected from said site were compared with the compulsory subjects taught the

undergraduate course at UFSC. These subjects were grouped by categories of knowledge, as shown in Table 2.

**Table 2:Quadro 2-Categories of knowledge e Curriculum**

Categories	Subjects/Classes
Accounting	Accounting I, Accounting II, Accounting III, Higher Accounting, Advanced Accounting, Accounting Theory.
Corporate Area	Commercial and Corporate Law
Social Security Area	Social Security Law
Statistics	Statistical Methods I, Statistical Methods II, Quantitative Methods, Actuary Accounting.
Financial Area	Mathematics I, Mathematical Finance I, Mathematical Finance II, Accounting and Finance.
Tax and Fiscal Area	Tax Law, Tax Accounting I, Tax Accounting II, Tax Planning.
Costs	Cost Accounting, Cost Analysis
Management Area	Financial Statement Analysis, Capital Market, Management Accounting, Management Simulation I, Management Simulation II.
Auditing	Auditing I, Auditing II.
Controllership e Forensic Accounting	Controllership, Forensic Accounting
Information Systems	Accounting Information Systems

Fonte: Prepared by the Authors, based on UFSC's 2006.1 Accounting Course Curriculum

There were excluded from the analysis courses from other departments and

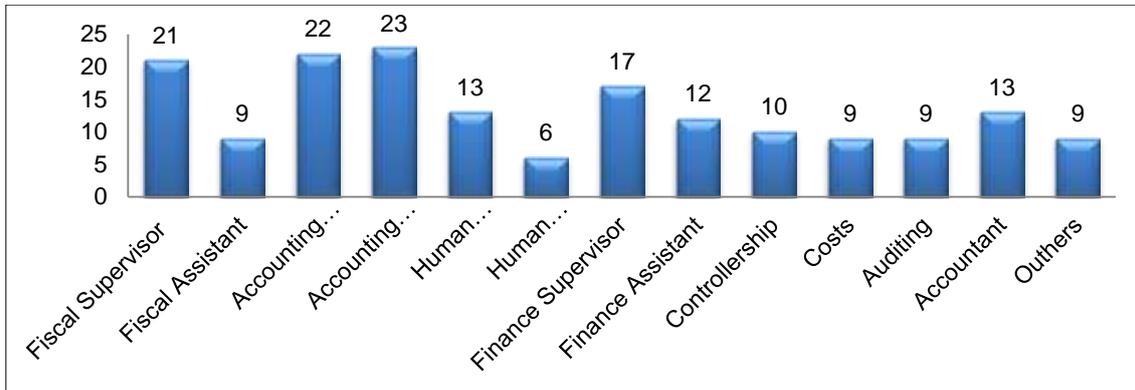
additional training of the academic; and also the disciplines of Public Accounts, because of

the fact that the research be directed to jobs in private companies.

### Characteristics of Job Vacancies Offered

In this section, we present characteristics of jobs offered in the accounting area in Santa Catarina, according to the published ads, said according to the following classes,

namely: (a) Title; (B) Graduation; (C) Graduate; (D) Earnings; (E) Location. Of the 173 vacancies offered, they prevailed for the professional Accounting Assistant. Vacancies are here nominated as the announcement on its website. Figure 1 shows the distribution of jobs offered by ads quantities.



**Figure 1: Job vacancies in accounting**

Source: Prepared by the Authors.

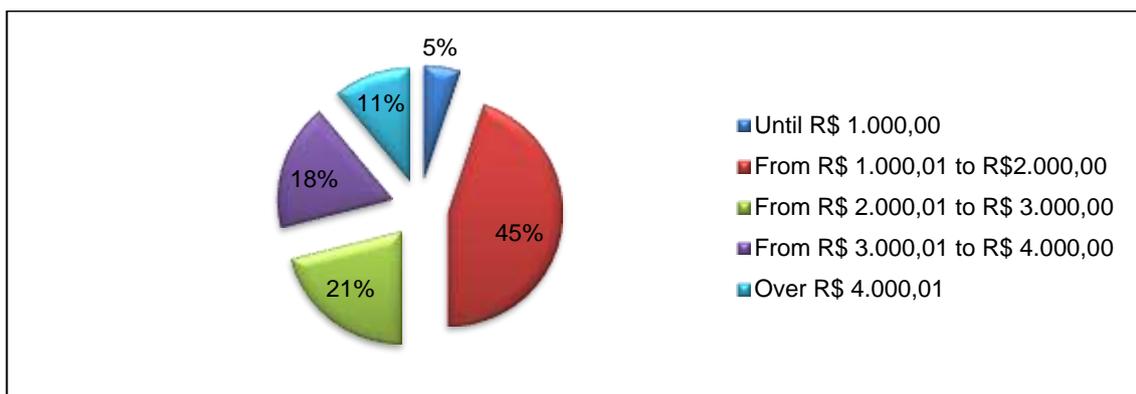
These data shows a greater demand for supervisors before the Auxiliary, except for the accounting positions where there is almost a demand balance. It is understood also that the professionals of the costs areas, Audit, Control and Counter itself require a supervisor position, because in this sphere of activity is necessary that the professional has a broad knowledge of other areas of knowledge and some experience, to enable you to make commitments and responsibilities that are directed.

Regarding education levels required in job advertisements collected, it appears that 49% of them (84 jobs) required professionals to complete graduation. In the remaining 44% (77 seats) admitted that the professional still with the university course in progress and only 7% (twelve vacancies) recruited professionals

with high school education or technical course in the area.

Thus, it is clear the demand for professionals who have reached the top level in their studies. However, the demand for educated professionals does not extend to graduate: 91% (157 jobs) do not mention this item even as desirable or as a differential to apply the offered job. It should be noted that 9% (sixteen positions) that cited this requirement were for positions with higher wages.

Concerning the wage perspective, it is noteworthy that in only 38% (66 seats) contained this information. Of this group, predominated the salary range of R \$ 1,000.01 to (thousand reais and one cent) and R \$ 2,000.00 (two thousand reais) in which fell within 45% (thirty jobs). The distribution of salary figures groups is displayed in Figure 2.

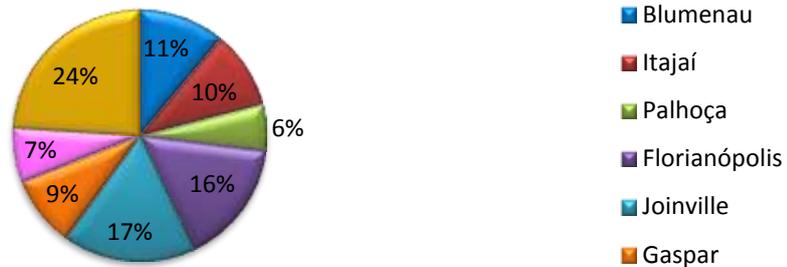


**Figure 2: Initial Compensation**

Source: Prepared by the Authors

It adds that all jobs with wages of up to R \$ 1,000.00 (one thousand reais) are on offers for Auxiliary positions and do not have as a criterion level of complete and incomplete higher education. Among the places related to higher wage groups are the management positions, Audit, Control and Cost. In order to demonstrate the poles employing the profession in the rated state, it was determined seven (7) cities with largest

number of vacancies for accounting professionals. The highest concentration occurred in the city of Joinville, with 17% of the offered vacancies (thirty), followed by Florianópolis, with 16% (28 seats). It is shown below as Figure 3, the arrangement of the spaces between the cities of Santa Catarina.



**Figure 3 - Offer geography**

Source: prepared by the authors.

There is, in Figure 3, which the largest cities in the state with the highest concentration of proffer population also proportionally the highest number of vacancies for professionals in accounting, especially Joinville, a city that is in its main industrial center and Florianópolis, its capital. Sixteen cities corresponding to "Other", obtained number less than ten (10) seats and are scattered in various regions of Santa Catarina.

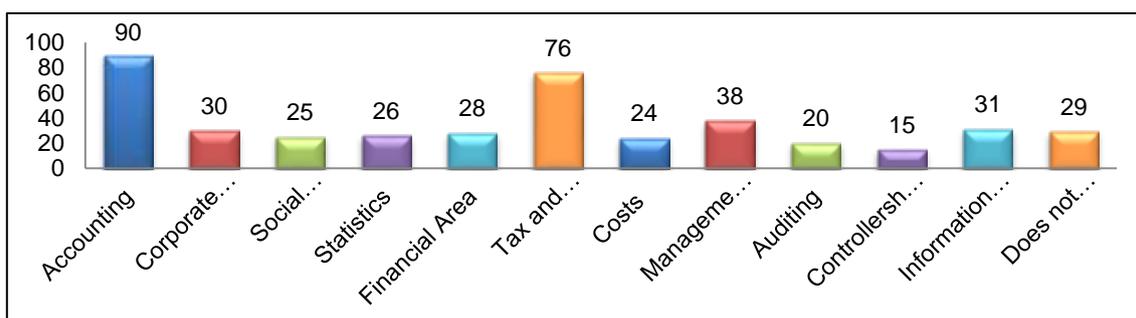
In summary, here are the most common characteristics between jobs raised. The most posts were offered: Accounting Assistant, Accounting Supervisor and Audit Supervisor. Nearly half of the vacancies is intended for individuals with a college degree and little is mentioned the level of graduate school. The salary range that prevailed in offers aimed at accounting professionals was R \$ 1,000.01 (one thousand reais and one cent) and R \$

2,000.00 (two thousand reais). Moreover, the waves originate in most cities of Joinville and Florianópolis.

### Requirements of Vacancies Job Front Curriculum Course of Accounting Sciences UFSC.

In this section relate to the groups of knowledge in which they operate the compulsory subjects of the Accounting course at UFSC with exposed preconditions in job advertisements raised. In general, the criteria for recruitment fell into more than one class set. Other alluded to classes of broad knowledge covering many others, where only the requirements shown in the ads were appreciated.

From Figure 4, presented below, shows the amount of vacancies in each group that were mentioned knowledge, as required.



**Figure 4 - Required skills and jobs offered**

Source: Prepared by the Authors.

Notes the predominance of the category "Accounting", reported in 90 (ninety) jobs (52%), and "Tax", highlighted in 76 vacancies (43.9%), a total of 173 vacancies studied. At an intermediate level, with number of occurrences between twenty (20) and forty (40) are, in descending order, the following groups: (a) Management (22%); (B) Information Systems (17.9%); (C) Corporation (17.3%); (D) Financial (16.2%); (E) statistics (15%); (F) Social Security (14.5%) and (g) Costs (13.9%). Groups with less time required requirements are the audit (11.6%) and controlling (8.7%), which ignore the knowledge mentioned above and, as a result, are related to positions of higher wages.

Included in the "No Constar" group are 29 vacancies (16.8%) that address the factors identified as missing in the analyzed curriculum, such as knowledge of: (a) Electronic Invoice; (B) ICMS-ST; (C) SPED Program; (D) Ancillary obligations (DCTF, DACON, DIME, DIPJ, DIRF, GFIP, SNHL, DSPJ, among others). With the exception of ancillary obligations, some topics may be considered in the recent activity, particularly the SPED program, whose duty is still being adapted by companies. The graduates futures and market requirements can be modified to meet the current legislation. It is noteworthy that the courses taught by graduate provide enough clearance for the academic be able to understand and develop skilled skills to the requirements cited in the identified job categories.

It follows, therefore, that most of the jobs offered in Santa Catarina in the period of analysis requires the study of subjects covered by structured curriculum in line with the ETUC Resolution / No. 10/2004, which are processed through the early stages of graduation course. Thus, justified the high rate of employment opportunities in accounting that are accepted professionals with incomplete higher education.

## Conclusion

This study aimed to characterize the jobs in accounting carried out by private companies in Santa Catarina and establish a parallel between their knowledge requirements and the undergraduate course curriculum in

Accounting from the Federal University of Santa Catarina. The research began in 2011 and the data were confirmed and updated in 2015 in the same offers of places for the accounting area. Therefore, we analyzed 173 jobs posted on the site Think Services, through its website, in the period between July and December 2015.

It is interesting to note that among the jobs available pointed to the Accounting Auxiliary, whose skills are acquired in the early stages of the undergraduate degree in Accounting. In contrast, the five options more offered positions later with openings for Supervisors, show that the experience is a much needed requirement by employers, which refers to the importance of the academic seek to enter the labor market through internships, from the beginning of their graduation. It is noticed also that the market needs, large-scale, professional for the work of "accounting" and "calculation of taxes", however, it tends to migrate to the need for professionals with managerial skills, which consequently had wages with higher monetary value.

By starting this study on the demands and the characteristics of work in the accounting department in the state of Santa Catarina, the expectation had been to find a considerable amount of vacancies offering with the characteristics of training in this area. However, in the period analyzed, there was a very small number of vacancies in confrontation deals with the number of graduates in Accounting in the State. According to the INEP / MEC 2012 data, the state of Santa Catarina currently has 71 courses in Accounting, which provide an average of 40 students per course, which suggests that each year there are more than 2,000 new meters graduates, in contrast to the few jobs.

This reality allows us to reflect that higher education, and in it the course of Accounting, should observe the fundamental premise that education has a social function to insert the subject in social participation and promote vocational training capable of responding not only the market logic of training, but above all comprehensive, strong and in a position to enable continued training processes training.

With regard to Resolution CNE / CES 10, of December 16, 2004 that guides the training content in undergraduate Accounting, you can infer that this document provides for flexibility in the formation of the professional accountant profile, which, is potentiated by HEI can certainly come to contribute to an increased formation of this professional. This flexibility can be assumed by interdisciplinary basic training content and theoretical and practical training content, linked to the formation of professional basis.

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