

RESEARCH ARTICLE

Accounting and the Exam of Sufficiency: Perceptions and Challenges

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Abstract

This study has as subject of discussion the Exam of Sufficiency of the Federal Accounting Council applied to professionals of the Accounting area for obtaining professional license. It uses bibliographic research to characterize some analyzes and also presents inferences on the curriculum of Accounting Sciences that is the basis of the exam for professional practice. The findings indicate that, despite the recognition of the validity of this exam, it has constituted frustration for those that after a training course fail in the external exam. It presents evidence that one of the effective actions that the Federal Accounting Council could adopt is to send the result of the Exam of Sufficiency to the Accounting Sciences courses of each educational institution to, based on this external evaluation, identify and analyze the elements of contribution or failure in the exam in order to contribute to the improvement of the training and of the next students who, by law, will be submitted to this exam.

Keywords: *Accounting Sciences Undergraduate Course, Exam of Sufficiency, External Evaluation.*

Introduction

It is recurrent the statement that the globalization of markets promotes impacts and changes social life. Based on this, the term globalization has come to be frequently used and often seems to be set up in the collective imagination as synonym of unrestricted progress and development. However, it is necessary to emphasize that the process of globalization highlights the concomitant contradictions of the expansion of the capitalist organization model, and must be analyzed in the different contexts in which it is used as a way of justifying adjustments or changes. It is noteworthy that, among other mechanisms, is through the ideology of the competitive system that the globalization expands as a global phenomenon in different geographical spaces, in order to enhance the possibilities and limits of the process.

The concept of globalization, also in specific contexts (for example, in the educational field) is usually used to present and justify the proposals for changes aiming at improvements in training and better professional qualification. This discourse assumes in the curriculum guidelines, and also for the undergraduate courses in Accounting Sciences, the perspective of the

pedagogical skills, according to which accounting internationalization requires skills for such condition. While attending to a type of training focused on the logic of the market, this perspective instills in students a professional profile that presents symmetry with the competitive market model and technical-operational focus; overlapping with a collaborative and supportive training perspective.

If the globalization can lead to the inference that the world has changed, it is evident that due to new technologies and means of communication a large number of people will have access to information and different markets; although not being necessarily inserted in a constitutively way. Thus, considering that many actions indicate that the globalization can favor large contingents, such access to information through new technologies can also reveal the exclusion conditions of contingents located in restricted spaces and contexts.

In this study, the terms 'globalization' and 'quality of education' are not objects of analysis. Thus, it is with the understanding of suspicion that the use of such terms are

delimited with restrictions, depending on the grounds used for proposing the undergraduate curricular guidelines and their evaluation processes. From this consideration it can be stated that the business world in different organizations is in process of change, and it is one of the factors that drove this scenario marked by the internationalization of the economy. However, it is appropriated to review the settings that this new scenario requires for succeeding, especially in the educational field front the requirements of professional qualification.

In Brazil, the accounting, embedded in processes of convergence to the international standards, requires much more than mere adjustment to the set of rules and laws. It also requires an organization based on accounting epistemology and, to this end, seeks to review the training processes with consequences in the way of performing the work and in the production of accounting knowledge with social participation.

In this economic and social context based on macroeconomics, but with consequences in the internal economy, which also requires strategic thinking on the actions of goods and services production within enterprises, it presents a new set of requirements for the qualification of the accounting professional, both for companies that operate in international business and in the internal market. These companies need assets control tools that enable their continuity in a scenario of instability and uncertainty and of macro-comprehensive relations.

Research Procedures

The purpose of this study is to discuss the Exam of Sufficiency of the Federal Accounting Council applied to the professionals of the Accounting area for obtaining professional license. To this end, bibliographic research is used in order to draw an understanding on this matter as content intrinsic to the routine of academic and professional accounting activities.

Cervo and Bervian [5] define bibliographic research as one that allows: [...] to know and analyze the existing past cultural and scientific contributions on a particular issue, topic or problem.

In this study, bibliographic research made possible to inventory some discussions on the Exam of Sufficiency and its relationship to emerging subjects of the accounting area. It is understood that the review of conceptions about practices and programs and its interconnection

with a reality analyzed leads to inferences able to intervene in the reality, in this case, an external evaluation.

According to Alves [1], The importance given to the critical review of theories and research in the production process of new knowledge is not just one more formalistic and bureaucratic demand of the academia. It is an essential aspect for the construction of the research object and should be treated as such, if we are to produce knowledge that can contribute to theoretical and methodological development in the area and to change practices that are proven to be inadequate to deal with the problems faced.

Therefore, the knowledge here gathered and systematized seeks to confront an existing reality with the possibilities arising from its confront with the of the institutions' practice of using the Exam of Sufficiency result. Thus, it is in the perspective of knowledge as unfinished that inferences about the subject and its approach are proposed.

The Accounting Sciences Undergraduate Course

Initially, it is important to mention that in Brazil, in order to be a licensed accountant, the professional qualification must be acquired in the Accounting Sciences Undergraduate Course and, after earning the bachelors degree, it is mandatory to obtain a license issued by the Accounting Body, by taking the Exam of Sufficiency, according to Law No. 12,249, of June, 2010.

According to data from the Ministry of Education, in Brazil there are currently 1,299 Accounting Sciences [2] undergraduate courses. Of these, 1,261 are presential, and 38 are distance courses. Of the total of the presential courses, 135 are offered in public institutions and 1,164 in private institutions. Regarding the distance courses, 02 are in public institutions and 36 in private institutions. According to a survey conducted in May 2013 on the site of the university entrance exam and / or programs for admission into the educational institutions registered in the INEP/MEC [3] evaluation system and offering an undergraduate program in Accounting Sciences; it can be inferred from the number of students accepted in 1,299 institutions that the average of enrollment in Accounting Sciences undergraduate courses is 40 students per year in each course, which indicates in linear mode a prospect of 51,960 new professionals each year.

National Exam of Student Performance

Regarding the regulation and evaluation of the offer at the national level, also including Accounting Sciences courses, the Brazilian Ministry of Education and Culture (MEC), with the approval of Law No. 10,861 of 10/04/2004, instituted the National Evaluation System of Higher Education (SINAES) composed of self-evaluation of educational institutions, external evaluation of faculty and infrastructure, and an evaluation specific for each undergraduate course. Thus, SINAES evaluates and analyzes, through national exams, some aspects of the academic training, such as the institution and its management, courses, faculty and students in pedagogical dynamics of teaching, research and extension activities. The Accounting Sciences Undergraduate Course is also part of this evaluation system, resulting from this process the following aspects regarding the evaluation of the course:

(a) ENADE-National Exam of Student Performance that results from an evaluation cycle conducted every three years in which a sample of entering students and of senior students are evaluated; the examination may be limited only to a selected sample of senior students. The exam consists of 10 questions about general education and 30 questions about the course's specific content.

(b) CPC-Preliminary Course Score, which involves three dimensions of evaluation of the undergraduate course: (i) ENADE score, (ii) IDD (Indicator of Performance Difference) score; results have their own methodology with the "purpose of bringing to the institutions comparative information of the performance of their senior students in relation to the results obtained, on average, by other institutions whose entering students profiles are similar" (INEP TECHNICAL NOTE, 2012 p.1); and (iii) input variables - composed by faculty, infrastructure and pedagogical program of course, thus seeking greater representation of each course.

(c) CC-Course Score is the result of the evaluation of the didactics-pedagogical organization, faculty and tutorial and infrastructure. The result of the evaluation of these dimensions is due to the result of the experts committee that performs in-house evaluation in institutions whose CPC score is inferior to three.

The disclosure of the results of the evaluation of the Accounting Sciences undergraduate courses,

published by INEP / MEC regarding the evaluation process of 2012 and the institutions that participated in the evaluation, presents the following data:

Table 1: Number of Accounting Sciences courses according to the score in SINAES evaluation published in 2013

	ENADE	CPC	CC
Score 05	33	10	58
Score 04	194	78	292
Score 03	447	379	257
Score 02	277	249	6
Score 01	21	7	0

Source: compiled from <http://www.emec.mec.gov.br>

From this evaluation and data gathered, including the results published by INEP / MEC, it is inferred that most students have in this type of evaluation a profile of training graded with score 03, being restricted the number of those graded with score 05.

This study does not analyze the result of this classification, since it requires specific methodology for detailing the data and elements that constitute the final score. However, it is important to mention that the disclosure of the results of ENADE has generally been distorted by a pseudo-competition among the institutions. The ranking published is disagreeable once the formula for calculating the Indicator of Performance Difference (IDD) presents distinctive features for of entering and senior students, considering in the analysis the different institutions and their courses. It should be emphasized that SINAES constitutes an advance in the perspective of higher education evaluation due to the detailing and composition of its indicators; particularly for Accounting Sciences Undergraduate Courses. From these evaluations it is expected to pursue policies and actions that ensure the improvement of the 'quality of education' with professional and social development consequences.

Exam of Sufficiency

In the set of external evaluations, the Exam of Sufficiency was initially established by Federal Accounting Council Resolution No. 853/99 [6], as a mandatory requirement to obtain professional license from the Regional Accounting Council on the scope of the professional practice. The Resolution no. 853/99 [6] was partially amended by Federal Accounting Council Resolutions No. 928/02; No. 933/02; No. 994/04, with the purpose of improving the procedures of the Council regarding the interests of the accounting

profession. It was based on Art. 12 of Decree-Law No. 9295, of 1946, which stated that in order to have the professional license it was necessary the approval of the respective Regional Council, so as 'to safeguard the quality of the services provided to its users'.

Through this resolution, the exam was in place from 2000 to 2004 and was applied twice a year for "Accounting Technicians" and "Accountants" professional categories, being approved those who answer correctly to a minimum of 50% of the questions. In 2005, after being criticized by students and professionals, this examination was legally suspended for infringing people's rights, once it was established by the Federal Accounting Council as non-mandatory.

The Exam of Sufficiency was restored by Decree-Law No. 12,249 of June 11, 2010. Art. 76 of this law presents the following changes:

"Art 76. The article 2, 6, 12, 21, 22, 23 and 27 of Decree-Law No. 9,295, of May 27, 1946, become effective as follows, being the sole paragraph of the Article 12 renumbered as § 1:

"Art. 12. - Professionals to whom this Decree-Law refers to must only exercise the profession after earning the Bachelor Degree in Accounting Sciences recognized by the Ministry of Education, passing in the Exam of Sufficiency and having a license issued by the Regional Accounting Council to which they are subject".

Thus, the Federal Accounting Council, through Resolution No. 1,301/10 regulates the Exam of Sufficiency. This resolution was revoked by Federal Accounting Council Resolution No. 1,373/11 [7], which states:

Art.1: Exam of Sufficiency is the equalization exam intended to prove the obtaining of average knowledge, according to the syllabus developed in the Accounting Sciences undergraduate course and in the Accounting Technician course.

Sole paragraph: The exam is intended for individuals who have a Bachelor Degree in Accounting Sciences and those who completed the Accounting Technician course, as well as students of the last academic year of higher education.

Art.2: Passing in the Exam of Sufficiency is one of the requirements for obtaining professional license issued by the Regional Accounting Council. (Article amended by Federal Accounting Council Resolution No. 1461, published in the Gazette of 02/17/2014)

Therefore, from this new legal instrument of external evaluation, all bachelors in Accounting Sciences who want to be a professional must take the exam. The professional practice requires a license issued by the Regional Accounting Council of the professional's jurisdiction. The Exam of Sufficiency of the Federal Accounting Council was established in order to measure the knowledge and skills necessary for the performance of the accounting practices. Thus, it is an evaluation that takes place *after* the conclusion of the course. Nowadays, the exam is conducted by the Brazilian Accounting Foundation, which is responsible for applying the exam twice a year, comprising 50 objective questions about the content of the training curriculum. To pass in the Exam of Sufficiency, the professional must answer correctly to a minimum of 50% of the questions.

National Curriculum Guidelines for the Accounting Sciences Course

In accordance with the curricular guidelines of Resolution CNE/CES No. 10/2004 [4], the contents to be included in the pedagogical project of the course shall ensure the profile of training with the following statement:

I - Basic Training contents: studies related with other areas of knowledge, particularly Administration, Economics, Law, Quantitative Methods, Mathematics and Statistics;

II – Professional Training contents: specific studies on theories of accounting, including notions of actuarial activities and quantification of financial, property, governmental and non-governmental information, of audits, investigations, arbitrations and controllership, with its peculiar applications to public and private sector;

III - Theory-Practice Training content: Supervised internship, Extra Activities, Independent Studies, Optional Contents, Practice in Computer Laboratory using updated softwares for accounting.

With every prudent consideration that one can infer to the CNE/CES Resolution No. 10/2004 [4], in its attempt to assure a flexible training, it faces the pragmatic characteristic of the training, which was implemented in the undergraduate courses and evaluated by MEC / INEP through SINAES and the Exam of Sufficiency – Federal Accounting Council. However, in rare exceptions, it is possible to find Pedagogical Projects with a set of disciplines aiming at the implementation and articulation of the interdisciplinary relations and of the emphasis on scientific initiation

undergraduate research as central axes of the training project and graduates profile. Nevertheless, international agencies, especially those associated with proponents of standards and convergence processes of international accounting procedures also propose curricular homogeneous bases for the professional training in the accounting area.

The document prepared by the Commission on Investment, Technology and Financial related issues, connected to UN / UNCTAD / ISAR (UN / UN Trade and Development Commission / International Standards of Accounting and Reporting 1999) proposed a document entitled Guidance for a global accounting curriculum and other qualification requirements, which includes discussions and guidelines on the following aspects:

- Education and general skills.
- Professional Education.
- (c) Evaluation of professional competence.
- Relevant experience.
- Continuing professional education, and certification.

The proposition of these components is to establish benchmarks for the training processes in the accounting area in order to promote training with qualification levels to the demands of the national and international context in different countries. The curriculum components specified by UN / UNCTADISAR (1999) indicate the pragmatic characteristic of the training. This pragmatic conception, focused on the functional operations of the productive system, ends up denying a critical and systemic training on historical reality. Restricted to the doing as response to the demand of production, does not allow the student a critical and emancipatory appropriation of the relations of labor, knowledge and society. The technical capability is necessary, especially that gained through the cultural experiences of the subjects, but not at the expense of a full and substantive training.

Thus, when analyzing the content of the CNE / CES no. 10/2004 [4] it emphasizes the training of the accountant based on skills, as if they were likely to occur in readiness at the time of training, excluding the experience within the reality; it is also possible to notice in this guideline the exclusion of the possibility of confrontation between theory and practice, thus preventing the possibility of accounting epistemology appropriation as basis for citizenship and

professional practice. The tension established between the skills required in the training to meet the different and constant demands of the labor market deprives the understanding of the conceptual dimension of the Accounting Science at the expense of the technical rationality that comes down to the doing.

In this sense, Resolution No. 10/2004 [4] does not change the understanding of the training process established in 1946 once it only adequates de training of the accountant to the demands of the work and not to the possibility of omnilateral training. This omnilaterality of the accountant, in his human condition, should be completely based on the work performance and his social integration. On the contrary, it will reduce the potential of the profession to a specific competence in response to the organizational world and thus co-opt the accounting practice in the asset management, setting up a practice and a subject out of the context and with consequences of his performance in the knowledge.

Thus, the skills required from the workers, generally, arising from the pedagogy of skills, are those that program the performance and adaptation of the work in the productive context. The emergence of the pedagogy of skills arises from the need to maintain the technical rationality as basis in professional training. It is the predominance of 'multipurpose training' inserted in the set of skills and competencies required in an attempt to polish the demand for professionals in eminent qualification; for agile, flexible professionals, able to decide in situations adverse to the routines and work as a team with emotional control and employability.

These demands for trained professionals are the needs of capital, which originates the idea that it is the role of the school to train professionals to these demands. In higher education, such denotation of training comprises the accounting professional and historically marks a training course.

Some Studies Conducted: Focus on the Exam of Sufficiency

Madeira et. al. [10] present a study that analyzes the results of the seventh edition of the Exam of Sufficiency of the Accounting Sciences graduate students conducted in 2003, in the state of Minas Gerais. The authors aim to determine whether the objective of the Exam of Sufficiency is to improve the quality of education expressed through that evaluation. It was found out that there was a significant increase in enrollment for

the exam, from 1,626 enrolled in 2000 to 11,439 in March, 2003. Based on these figures it can be inferred that there was adherence of the graduate students of the course to the evaluation process. The segmented analysis by regions of the State of Minas Gerais shows the rate of correct answers by content evaluated, and indicates the lower scores on the exam. From a detailed description of the seventh edition of the Exam of Sufficiency the authors stated that there was a lowered performance of graduates from the Accounting Science courses in the state of Minas Gerais.

In the conclusion of the research, the authors emphasize the importance of conducting the Exam of Sufficiency for the improvement of undergraduate education and send to the CFC a proposal of implementing of an evaluation method to verify the qualification of those who already are practicing the profession.

Leite and Guimarães [9], when discussing the quality of the Accounting Sciences courses, address two initiatives of evaluating the training process. ENADE - National Exam of Course, and the Exam of Sufficiency. The authors emphasize that ENADE, as an evaluation system, helps to qualify the education on Accounting Sciences favoring a qualification process of the faculty and, with that, the possibility of opening new post-graduation programs. The authors also show the necessity of improving the infrastructure of the institutions, particularly the libraries and laboratories, thus contributing to the expansion of the knowledge dissemination through electronic means.

Regarding the Exam of Sufficiency, they present a table from the first to the fifth evaluation conducted, in which there is an average of failure of 40% of those enrolled. This percentage allows to infer the need for reflection on the teaching process in the Accounting Sciences courses and its correlation in the evaluation models. It is emphasized the need for diagnostic between curriculum correlations and the questions in the Exam of Sufficiency, having as objective a training with citizenship qualification and professional performance.

Nascimento [11], also focusing on the quality of teaching, presents a diagnosis of institutions in the northern region of Paraná and takes as reference for the analysis he National Exam of Course and the Exam of Sufficiency. From the reference profile, the accounting area professional must have a general-humanistic education with emphasis on the relationship between theory and practice of the accounting knowledge and on

essential ethical conduct. This professional profile must associate to the demands of a context of internationalization of accounting through the training processes based on skills and abilities. Comparing public and private institutions, the author emphasizes that, in certain standards of analysis, the public institution has better results, while in different standards the private institution has better results.

However, both areas of training assert that the consequences of the process of higher education come from poor training in basic education. This indicator can be associated to the propositions of the pedagogy of skills that exempts the pedagogical process of the integral formation of the individual. As a conclusion of the study of 16 institutions, the author states that a significant number of courses don't have quality indicators for proper training of professionals in the accounting area. The author highlights the need of rethinking the current practices in the teaching process under the penalty of short-term consequences not only for the professional training; but, above all, for the continuing education in post-graduation levels.

Silva [13], analyzing the results of ENADE 2006 for the Accounting Sciences course, raises indicative of critical points diagnosed through the evaluation and suggest changes to improve the quality of teaching. The references of the study are based on the constitutional precept that promulgates education as a everyone's right and duty of the State and the Family. This reference points to the responsibility of the educational process within the sphere of individual and collective responsibilities. Regarding critical indicators, the author points out the difficulties encountered by students regarding to interpretation and logical reasoning. Also points out the recurrent history of families' literacy processes and uses Paulo Freire as reference to criticize the banking education which denies the subject the opportunity to express their critical thinking through neglected training processes. Regarding pedagogical practice with consequence on the quality of the education, the author highlights the questionable qualifications of the faculty for research, reflected on students' Completion of Course Work.

From these diagnosis axes, the author indicates the need for faculty training, especially in the aspects of the pedagogical practice concerning the curricular content and teaching methodologies. The author's incisive analyses emphasize the need to revise the forms of construction and socialization of knowledge in the dimensions of

the dynamic context that precludes the static and fragmented view of the knowledge and the practices.

Oliveira Neto and Kurotori [12], discussing the return of the Exam of Sufficiency of the Federal Accounting Council in order to compare the evaluation conducted by that Council in relation to the offer of jobs for the accounting professional, deal with the subject from the perspective of the curriculum proposed by ISAR / UNCTAD 1999, justifying that the proposition of this curriculum is to present the knowledge required to the accounting professional. The authors conducted an analysis based on job postings in newspapers in the State of São Paulo in the period 2000-2004 and show some requirements of general knowledge - fluency in two languages, one being English. Regarding the accounting knowledge, the majority of the requirements fall on aspects of tax planning, followed by accounting routine activities involving international standards and accounting principles.

The authors indicate that among the offers of jobs analyzed in that period, there was a higher demand for the general knowledge and professional practice knowledge; mainly due to the internationalization component of the economy. As a conclusion, the authors suggest the need for reflection on the Exam of Sufficiency and its relationship with a current training curriculum in order to articulate the assumptions of the Federal Accounting Council and the demands of accounting in times of modernization and internationalization of accounting practices and culture.

Cunha, Oliveira and Genesini [8] address the particularity of Public Accounting in the editions of the Exam of Sufficiency in the period from 2000 to 2013. According to the authors, the content of the discipline are present in the analyzed editions and its content is distributed, on average, in three questions per edition. Regarding the discipline content addressed, it is emphasized that it covers basic knowledge of public accounting and this fact indicates the rate of correct answers to the questions; it is worth to mention that this content intervenes in the overall rate of approval in the exam. The authors emphasize the importance of the subject in the Exam of Sufficiency at the same time that they recognize this evaluation process as important in the professional training. From graphical analysis of Public Accounting subjects covered by the questions in the Exam of Sufficiency, the authors also indicate the need for such contents to be more emphasized in the

training. This observation stems from the understanding of the complexity of the public management having gone through restructuring processes that, besides controlling the asset composition, extends its reach to the items of convergence to the international standards of Bodies and Entities of Public Administration.

Bugarim et. al. (2014) analyze the performance of the participants of the Exam of Sufficiency in the various editions held from 2000 to 2004 and in the return of the exam, from 2011 to 2012. The results of the survey show, as a contribution to the study of the Exam of Sufficiency, a quantitative overview on different levels of descriptive analysis of the candidates' performance. The authors also confirm that passing in the exam of sufficiency is a condition for obtaining professional license issued by the regional council of these professionals. According to the authors, this fact further supports the objective of ensuring to the Brazilian society a qualified professional with ownership of knowledge relevant to the activity and full professional performance.

The authors conclude that, despite the intentions and expectations on which the Exam of Sufficiency is based, it is also found a significant decrease in the levels of approval in this exam. The data show a rate of 83.52% of approval in 2000, against 23.78% of approval in 2012, thus demonstrating a frustrated expectation that the exam of sufficiency would reveal a tensioned improvement in the quality of teaching.

Conclusion

The recurrent discourses in the texts analyzed, in spite of the different goals of the research undertaken, supported by the quest for improvement in 'quality of teaching', reaffirm the importance of the Exam of Sufficiency. However, recognizing the importance of the Exam of Sufficiency has not been enough to improve the teaching in Accounting Sciences, both by the educational institutions and by the Federal Accounting Council.

Despite the recurrence in the analyzed texts, it hasn't been objectively defined yet, and with widely accepted criteria, the concept of teaching quality; which, in theory, can produce a drain in the understanding of its purpose. Another perceived shortcoming concerns the approach of the questions in those evaluations. It is emphasized the statistical analysis through quantitative approach and from it stems an

understanding limited to the universe of the quantitative data.

In education, particularly in the teaching-learning process, from which results the evaluation, process in which the consistency of the training should involve the totality of the variables; the qualitative approaches and measurable by the epistemology of the pedagogical practice are rarely used, reinforcing the evaluation as a classificatory product. The syntheses, always provisional in the texts analyzed, allow to infer that the Exam of Sufficiency has brought frustration to those who fail in the external evaluation after the training period.

One of the effective actions that the Federal Accounting Council may adopt is to forward to each educational institution, to the Accounting Sciences Course, the result of the Exam of Sufficiency; so that, from this external evaluation, they can identify and analyze the constitutive elements of the contribution or failure of the exams of sufficiency of those students and act in favor of the improvement of teaching and the next students that will, by law, have to submit to the exam.

Thus, through the process of internationalization, it is necessary to review the history of the accounting work routines in confrontation with

the profile outlined by the demands of the contemporary world of work and, in these, the curriculum of the professional training allow to conclude that little progress characterize the professional training.

The current curricular guidelines issued after the suggestion of the curriculum proposed by the UN / UNCTAD / ISAR [14] indicate the global dialogue on work flexibilization and the notion of employability that now constitutes the formative processes. In this context, the employability transfers to the worker the responsibility of putting himself in the situation and quality of being employable and professionally adapt to employment. The discourse on employability provides that its realization occurs through a set of short duration training courses, which has lead to the quest for certification and the increase in the production of accreditation.

Thus, by requiring from the accountant skills and abilities built in the undergraduate course training process has constituted in a mistaken way the logic of an accountant as product of a marketing education; which by situating such skills as the central axes, assigns to the accountant the responsibility of owning them, and, thus, supposedly to be able to access the labor world; condition now precarious due to the lack of work for each professional.

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