CHARACTERISTICS OF THE IDEAL TEACHER: A PERCEPTION OF THE UNDERGRADUATE STUDENTS IN ACCOUNTING SCIENCES OF A COMMUNITY UNIVERSITY IN THE STATE OF SANTA CATARINA

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ABSTRACT

The present research aimed to analyze these characteristics of the ideal teacher in the perception of the selected population of a community university in the state of Santa Catarina. As methodology, this study is classified as quantitative in terms of its approach, descriptive as to the objective and, with regard to procedures, it has a collection survey. As a data collection instrument, a validated questionnaire has been employed and used by Guelfi, Tumelero, Antonelli and Voese (2018), containing 34 questions about which characteristics define an ideal teacher. The population of this research was of 138 students, enrolled in 2018/2, resulting in a sample of 102 respondents, which represents 73.91% of the population. The data have been tabulated in Microsoft Excel software and descriptive and univariate statistics has been employed as analysis techniques, by means of relative frequency, mean, standard deviation, correlation and T-test, calculated with the IBM SPSS Statistics 22 software. As main results, we found that the most relevant characteristics indicated by students were: showing knowledge of the subject theory they are teaching, showing knowledge about the practice of the subject they are teaching and showing how to make a connection between theory and practice. The less emphasized characteristics are related to attributes and showing physical beauty, neatness (well-dressed, combed hair, always neat) and presenting a pleasant tone of voice.

Keywords: Ideal teacher. Graduation students. Accounting.

1 INTRODUCTION

The expansion of Higher Education in Brazil occurred in the 2000s, mainly due to some factors, such as the opening of new Higher Education Institutions (HEIs), which resulted in an increase in the demand for teachers (Ferreira, 2015; Guelfi *et al.*, 2018). In this sense, Pavione, Avelino and Francisco (2016) affirm that the HEI is the environment in which the teaching-learning process takes place, while Martins (2017) complements that an HEI that provides study conditions outside the classroom opens the possibility for students to have better conditions for learning and, as a consequence, may stimulate academic performance.

Regarding the features of a good teacher, those related to teaching-learning are the ones that stand out the most, as there are several factors that may influence, such as working conditions, structure of teaching institution, available resources and social aspects and conditions of the students. Another important factor is that teachers must develop strategies that motivate students, involving them with the taught subject (Mazzioni, 2013). In this context, Lima Filho, Bezerra and Silva (2016) describe the importance of understanding the factors that influence the teaching-learning process, such as personality and tasks difficulty levels. This provokes students to look for autonomy on building knowledge and learning capacity.

In order to be a good teacher, beside mastering the content, the teacher must be motivating, dedicated and maintain a good relationship with the students (Oro, Santana & Rausch, 2013). In addition, Guelfi *et al.* (2018) emphasize that the ideal teacher must master the content and be able to transmit it clearly. However, Marques, Oliveira, Nascimento and Cunha (2012) define the best teacher as the student's own construction, which goes according to a period of time, that is, for each time period the student defines a profile of his ideal teacher.

Given that, the main research question of this study is: *what are the characteristics of the ideal teacher in the perception of undergraduate accounting students at a community university in the state of Santa Catarina?* Thus, the main goal of the study is analyzing the characteristics of the ideal teacher in the perception of the selected population of a community university in the state of Santa Catarina.

As a contribution, other studies, found in the literature, suggest the continuation of research for the topic in question. Thus, Nogueira, Casa Nova and Carvalho (2012) investigated how the characteristics of Generation Y students, who take an undergraduate degree in Accounting, attribute to the good teacher and recommend further investigations, that seek to verify the characteristics of behavior and relationship of Generation Y within the teachers.

Batista, Bruni and Cruz (2016) analyzed the attributes of the Accounting professor in the state of Bahia, from the perception of 214 students of the course in 22 different HEIs, and proposed new research that can bring light to better explanations about the behavior of these variables, crossing new information with this study's findings. Finally, Guelfi *et al.* (2018), evaluated the characteristics of a good teacher in the view of Generation Y Accounting Sciences students, and recommend the replication of the study in a larger sample or the application of the instrument in different undergraduate courses.

It is worth mentioning that this research aims to contribute to the coordination of the course, to the better management of its staff (teachers), and to the teachers of the HEI, since knowledge of the ideal teacher profile may lead to didactic improvement and teachers seek the best teaching-learning strategies. This article contains, in addition to this introduction, the theoretical foundation on the subject, the methodological procedures used to carry out the research, the analysis of the

results and the final considerations of the study.

2 THEORETICAL FRAMEWORK

The theoretical framework is divided in teaching-learning process, characteristics of the ideal teacher and previous studies on the subject.

2.1 Teaching-learning process

The teaching-learning process exists due to the relationship between the basic items in the educational environment, the institution, the teacher, the student and the subject discussed in the classroom. In teaching, the activities are geared to the teacher, referring to his qualities and skills, however, when talking about learning, he turns to the student, in his abilities, opportunities and learning possibilities (Silva, 2006). Lima Filho *et al.* (2016) complement that, during this process, there is a great opportunity for autonomy in generating knowledge and the ability to learn, related to elements such as: apprentice student, institution as support, subject identified as content and teacher as the person who makes the connection with other elements.

Talking about the teaching process reflects in mentioning learning, since both, although distinct, are related, because it is an interaction between teaching and learning, the teacher must be a facilitator for acquisition of knowledge, using strategies and means in order to achieve the educational objectives, where learning is inserted. Thus, it is the individual's counterpart in the face of a problem situation (Araujo, Santana & Ribeiro, 2009).

For Tunes, Tacca and Bartholo Júnior (2005), the teaching-learning process is influenced by teachers and students, as the existence of a relational dynamic, considered complex, between personal and social is only understood in the context of influences that arise from each experience. In this sense, it is somehow complex, with a dynamic character, and does not happen in a linear way, as an addition of material added to material, but it does require targeted actions for the student in order to improve and expand knowledge. From the part of the teacher, it requires the permanent exercise of reflective work and the availability of monitoring (Mitre *et al.*, 2008).

This process is understood by a set of actions involving people, techniques and instruments, which aim to build experience for individuals who have little knowledge, according to Winkler, Abreu, Morais, Silva e Pinho (2012). Also, according to the authors, the concept of learning is more related to the process of assimilation of concepts, on the part of those who are willing to learn, which can occur independently from any form of teaching. Consequently, the teacher must facilitate learning, but this does not mean that there will be a direct relationship between teaching and learning, as the same teacher may teach to a class in which some students will succeed in learning and others will not.

According to Yonemoto (2004), learning is a process; this way, it is an inner activity that begins, develops and reaches an end. Therefore, skills, appraisals and reasoning are developed, as well as values and hopes. In addition, Mitre *et al.* (2008) maintain that the teaching-learning process has often been limited to mere reproduction of knowledge, in which the teacher becomes a transmitter of content and, consequently, the students are responsible for retention and repetition, becoming spectators. Thus, for Brait, Macedo, Silva, Silva and Souza (2010), the image of the teacher with relation to students should not only be passing on knowledge and information to them, but it should also be a means of building citizenship.

In this context, it is clear how much the way of teaching needs be related to student learning. Although individuals learn in different ways, the teacher needs to explain the contents of the discipline so that all students are able to assimilate what is being transmitted and, for this, they must

choose the best strategy to work on a given theme. Thus, from the moment on that teachers know which characteristics are considered ideal by students, they make the teaching-learning process occur more easily, as can be seen in the next topic.

2.2 Characteristics of the ideal teacher

In the teaching-learning process, the teacher has a fundamental role, because, over the years, he brings individual experiences, professional or not, that influence his professional training and pedagogical knowledge, which, in turn, manifest themselves in the way he educates (Miranda, Casa Nova & Cornacchione Júnior, 2012). In this sense, Gomes *et al.* (2009) report that, in order to be a good teacher, it is not enough to just have an academic background or technical knowledge on the course, he must master teaching and knowledge of pedagogical methods, always aiming at efficiency in the teaching process. Students, teachers, and educational institutions themselves must discuss and evaluate teaching, seeking for new alternatives to increase its effectiveness and efficiency (Marques *et al.*, 2012).

In order for the teacher demonstrate all his knowledge and importance of the discipline, he must retain the students' attention and be able to keep them motivated. In addition, he needs to have an interpersonal relationship and be able to interact (Beni *et al.*, 2017). Therefore, during their daily teaching practice, teachers must transpose their knowledge, skills and competences, assignments related to all activities that they perform, which reflect on their interpersonal relationship with the students and their posture, especially attitudes. Possessing these three qualities arouses enthusiasm in students, generating motivation and delight in learning (Gomes *et al.*, 2009).

As for Marques *et al.* (2012), the domain of knowledge presented by teachers, shows students one of the main characteristics of teachers, as they are prepared to be questioned in discussions that require more reflection on the topic, in addition to responding with clarity and thus giving credibility to the presentation. In the same perspective, teachers must be aware of their posture in the classroom and the way in which they communicate with students, because the way they observe the teacher becomes important; for example, if students perceive that they don't have a good acceptance on the part of the teachers, their motivation will be affected, generating a disinterest in learning. The teacher must have this ability, because if students' motivations are affected, even exemplary students will be dissatisfied throughout their learning (Gomes *et al.*, 2009).

However, for Marques *et al.* (2012), the characteristics of the teachers, expected by students, will depend on the situation of historical-social context in which they are located. This context modifies teacher's qualities expected from students, that is, the future professionals, which changes the expected characteristics of teachers. More comprehensively, Batista *et al.* (2016) point out that the characteristics of teachers must go beyond the domain of content, since they have a social role, so that they may become the fundamental key in the formation of reflections and critical thoughts on students' behalf. These facts bring to light the importance that teachers should give to building an interpersonal relationship, while respecting personal and cultural characteristics. Still according to the authors, in the general sense, students hope to find a caring, accessible teacher with a clear feedback.

In this context, Cunha (2010) emphasizes that a good teacher is one who is always within the subject, updating himself, who knows how to transmit it clearly, helping students to understand the subject, one who feels fulfilled when realizing that his students are able to absorb knowledge, mainly for the reason that the teacher cannot marginalize the students that have less power of capture. A good teacher is one who meets the interests of all students in general and in a particular way, one who does not oblige to memorize ideas.

In agreement with that, Nogueira *et al.* (2012) cite characteristics of a good teacher, who

must master the content, that is, have knowledge and experience, good teaching skills and ability to arouse interest. An ideal teacher is also one who is patient, has a good relationship with students and is willing to help.

In a different line, Amaral (2010) defines that a good teacher is a researcher in his/her domain that possesses, at the same time, the ability to transmit the essence of knowledge and being able to teach, that is, the teacher must help students transforming information into knowledge. It is up to the teacher to create, encourage, propose, organize and guide the learning situations for each student, since every student has their individual abilities and characteristics. It is up to the teacher a didactic that reaches everyone in the classroom and holds the students' attention, making them learn with satisfaction, love and understanding (Magera & Conceição, 2014).

As for the accounting area, the teacher faces a great challenge, because in addition to combining theoretical and practical knowledge, he has to turn the theoretical as important as the practical, making the practical pleasant and easy to understand. That is, in order to be an ideal teacher in Accounting, the trainer needs theoretical, didactic and pedagogical knowledge (Andere & Araujo, 2008). Likewise, Batista *et al.* (2016) emphasize that the main requirements of Accounting Sciences teachers, expected by students are: mastery of the content of the subject discipline and professional experience in the accounting area. These characteristics contribute to the exchange of experiences with students, seeking to pass on all their knowledge clearly.

2.3 Previous studies on the topic

Below, we approach some previous studies on the topic, mentioning the objectives and main results obtained by the authors, as shown in Figure 1, in order to gather characteristics of the ideal teacher, raised in this theoretical framework, to link the authors to the results found in this article.

Authors	Objectives	Main results
Celerino e Pereira (2008)	Getting to know the perceptions of the students of Accounting Sciences course of educational institutions in Paraná, regarding the attributes and pedagogical practices of teachers who are successful in the university environment.	We found that, in the dimension of intellectual stimulus of the two-dimensional model, teachers with didactic and organized attributes stand out, and in the dimension of interpersonal relationship, stand out teachers with the adjectives attentive, helpful, motivating, interested and accessible.
Gradvohl, Lopes and Costa (2009)	Analyzing the profile of Higher Education teachers, based on the importance attributed by Accounting students to a set of five competencies demanded by teaching work (didactics, relationships, demands, theoretical knowledge and market experience).	It was found that didactics was the most important teaching competence, followed by theoretical knowledge. Specifically by joint analysis, verifications by category of qualitative variables have been run, noting that, although the order of importance was maintained, the relative weights of each competency varied according to type of institution, half of the course, gender and condition of the students' work.
Gomes *et al.* (2009)	Analyze the main attributes and pedagogical practices of Accounting teachers who are successful in the classroom, in the perception of students from public universities, in the state of Paraíba.	Results have shown that, in the dimension of intellectual stimulation of the two-dimensional model, teachers have been valued with the following attributes: prepared and clear; in the interpersonal relationship dimension, those with adjectives of attentive, motivating, interested, available and helpful have stood out. We verified, with regards to pedagogical practice, that the referenced teachers in the research adopted a practice consistent with the needs and aspirations of the students, despite the need to improve their assessment methods and the ability to propose challenges.

Authors	Objectives	Main results
Marques *et al.* (2012)	Identified the opinion of students from three higher education courses in Accounting in Belo Horizonte, about the most valued skills of their teachers. These competences influence the definition of a "good" teacher, which is a historical and contextually constructed definition.	The results have shown that the level of knowledge, didactics and safety are the most valued attributes in the definition of teacher competence, being assessed as extremely important for a significant portion of the respondents.
Nogueira *et al.* (2012)	Checked which are the characteristics of a good teacher (or exemplary teacher,) according to the perception of undergraduate students in Accounting.	Research results have indicated that, when analyzed individually, the most valued characteristics by students are related to mastery of the content and teacher's ability to explain clearly. When performing the factor analysis, the result has shown that the relationship between teacher and students has the greatest weight in defining a good teacher.
Miranda *et al.* (2012)	Evaluated the predominant knowledge of teachers, perceived as reference professors, by students of an undergraduate course in Accounting Sciences at a Brazilian public university.	The main reasons for choosing reference teachers were: didactics or teaching methodology, attitudes and personal qualities. In addition, we found that the three teaching knowledges that supported these choices were, in this order: didactic knowledge, content domain and experiential knowledge.
Batista *et al.* (2016)	Analyzed the attributes of the Accounting professor in the State of Bahia, from the perception of 214 Accounting students from 22 different HEIs.	Results indicated significant differences in the three groups of attributes, and that main aspects that contribute to a good evaluation of the teacher involve, in order of importance, the domain of content, the didactic-pedagogical aspects, experience and interpersonal relationships. The perceptions raised regarding the technical-professional aspects and the didactic-pedagogical practices, highlight the importance given to investments in qualification, both aimed at the continuous updating of the specific knowledge of the taught disciplines and the improvement of teacher's teaching practices and methodologies.
Guelfi *et al.* (2018)	Highlighted the characteristics of a good teacher in the view of generation Y students of Accounting Sciences.	Main findings indicated that students consider the following teacher characteristics, in order of importance: knowledge and content domain; clarity in explanations, didactics and content preparation; relationship between students and teachers and technology used in Higher Education; personal attributes. With regard to educational institutions, differences have been observed in the surveyed perceptions of public students with relation to private ones.

Figure 1. Previous studies on the subject
Source: Prepared by the authors.

The main results found in the studies mentioned above emphasize that the main characteristics of the ideal teacher are: domain and knowledge of the content, good teaching skills, being able to clearly convey the content taught, having a good personal relationship with students, being organized, attentive, helpful, motivating, interested, accessible, possessing communication skills and concerns with learning and teaching methodologies. Thus, we emphasized that another relevant point relates to the use of technology in Higher Education, emphasizing the evolution experienced within the classroom and following the found in the surveys carried out between 2008 and 2018, pointed out in this work.

3 METHODOLOGICAL PROCEDURES

As methodology, this study is classified as quantitative in terms of its approach, descriptive as to the objective and, with regard to procedures, it has a collection survey. This article is classified as: approach: quantitative research; objective: descriptive; procedures: survey research. (2018).

The instrument is divided into two parts: the first addresses the characteristics of the respondent, such as age, gender, among other personal characteristics. As for the second, there are 34 questions about which characteristics define an ideal teacher. These questions are divided into 4 groups, the first being "knowledge and content mastery", the second "clarity in explanations, didactics and content preparation", the third "relationship between academics, teachers and technology in Higher Education", and the fourth "personal attributes of teachers". It is noteworthy that this questionnaire has a scale from 1 to 10, classifying from 1 (least relevant) to 10 (totally relevant).

The population of this research are 138 undergraduate students in the Accounting Sciences course at a community university in Santa Catarina, enrolled in 2018/2. Of this total, the sample consisted of 102 students, who answered the questionnaire correctly. It is noteworthy that this sample represents 73.91% of the population and that the application of the instrument occurred in print and in person in all classes of the surveyed course, in the period between 10 and 17 August 2018.

The results obtained have been tabulated in Microsoft Excel software and descriptive and univariate statistics has been employed as analysis techniques, by means of relative frequency, mean, standard deviation, correlation and T-test, calculated with the IBM SPSS Statistics 22 software. In order to analyze the strength of association of the correlation coefficient, the values shown in Table 1 have been used as a basis.

Table 1
Association strength of the correlation coefficient

Coefficient variation*	Strength of association
0.91 – 1.00	Very strong
0.71 – 0.90	High
0.41 – 0.70	Moderate
0.21 – 0.40	Small but defined
0.01 – 0.20	Light, almost imperceptible

Note. *Assumes that the correlation coefficient is statistically significant.
Source: Adapted from Hair Júnior, Babin, Money and Samouel (2005).

Thus, it is important emphasizing that, for the used statistical techniques, the percentage of 1%, or 0.01, has been considered as the significance level.

4 RESULTS ANALYSIS

This chapter deals with the results of the research, separated into three sections. The first section deals with the characteristics of the respondents, showing gender, age, period and whether they work or are on an internship. The second section shows, by means of descriptive statistics, the means and standard deviation of the 34 characteristics approached for the ideal teacher (individually) and, in the third section of answers, the four groups are analyzed by univariate statistics, which deal with the characteristics of the ideal teacher.

4.1 Characteristics of respondents

Starting the analysis of section 1, which deals with the characteristics of the respondents, it is possible to identify the sex of the participants of the research (Table 2).

Table 2
Sex

Sex	Relative frequency
Female	51%
Male	49%
Total	**100%**

Source: Prepared by the authors.

We observed that there is a balance in relation to the respondents' genders, since 51% were female and 49%, male. The respondents' age is then addressed (Table 3).

Table 3
Age

Age	Relative frequency
Up to 19 years old	24.52%
20 to 25 years old	54.90%
26 to 30 years old	8.82%
31 to 35 years old	8.82%
36 to 40 years old	2.94%
41 to 45 years old	0%
46 to 50 years old	0%
Over 50 years old	0%
Total	**100%**

Source: Prepared by the authors.

We noted that the vast majority (79.42%) of respondents are up to 25 years of age. We can see, from this fact, that the default profile of the course are students who possibly entered the university soon after completing high school. Then, we indicate the period in which students have been enrolled (Table 4).

Table 4
Period

Period	Relative frequency
1st period	2.90%
2nd period	15.70%
3rd period	10.80%
4th period	10.80%
5th period	8.80%
6th period	14.70%
7th period	15.70%
8th period	20.60%
Total	**100%**

Source: Prepared by the authors.

We noticed that the 8th term has the largest number of respondents, with 20.6%, and the minority of the sample is in the 1st term, with 2.9%. Thus, we can affirm that 51% of the students participating in the study are in the final stages of the course. Finally, data on students' work or

internship are presented (Table 5).

Table 5
Work/internship

Work/internship	Relative frequency
I don't work/do internship	18.63%
I work/do internship up to 20 hours per week	8.82%
I work/do internship from 21 to 30 hours per week	14.71%
I work/do internship more than 30 hours per week	57.84%
Total	**100%**

Source: Prepared by the authors.

By means of Table 5, we noticed that 81.37% of the graduates work or do an internship (regardless of the weekly workload), demonstrating that most of the students of the course in question do not present exclusive dedication to studies.

4.2 Characteristics of the ideal teacher: descriptive statistics

Next, we begin the analysis of section 2, in which, by means of descriptive statistics, mean and standard deviation with relation to the characteristics of the ideal teacher (individually) in the perception of the students of the Accounting course (Table 6).

Table 6
Characteristics of the ideal teacher

Characteristics of the ideal teacher	Students' perception of the characteristics of the ideal teacher	
	Average	Standard deviation
Group 1: Knowledge and content domain		
Possessing knowledge about the theory of the subject he is teaching	9.853	0.4537
Possessing knowledge about the practical domain of the subject he is teaching	9.745	0.6244
Knowing how to link theory and practice	9.667	0.7750
Mastering the content he is teaching	9.833	0.5090
Grupo2: Clarity in explanations, didactics and content preparation		
Ability to explain (didactics)	9.627	0.9111
Being clear in explanations	9.774	0.6586
Come prepared for all classes (pre-defined content)	9.108	1.2179
Ability to arouse students' interest in content	9.000	1.3859
Group 3: Relationship between academics, teachers and technology in Higher Education		
Enthusiastic in conveying the content	8.863	1.5289
Being dynamic in class	8.980	1.5919
Being considerate of students	8.892	1.6585
Being accessible for students	8.598	1.9512
Being friendly to students	8.225	2.1750
Being respectful to students	9.402	1.4437
Being understanding to students	8.657	1.5383
Being sympathetic to students	8.118	1.9816
Being dedicated to the profession	8.990	1.5447
Being exigent	8.275	1.7070
Being patient	8.706	1.6506
Being helpful	8.794	1.6847
Being challenging	7.804	1.9703
Well prepare the material to be used in class	8.853	1.5441

Characteristics of the ideal teacher	Students' perception of the characteristics of the ideal teacher	
	Average	Standard deviation
Being cultured	7.245	2.2709
Being organized	8.588	1.8898
Give feedback (return) of grades fast	8.441	1.9324
Use resources such as videos or music in the classroom	7.029	2.2667
Use internet content (indicate links, blogs, etc.)	7.755	1.9823
Use email to communicate with students	8.167	1.7124
Allow students to use computers in the classroom (laptops)	8.157	2.0037
Allow softwares for dynamics (spreadsheets, accounting software)	8.127	1.8221
Group 4: Personal attributes of teachers		
Good looks	2.245	2.4023
Be neat (well-dressed, combed hair, always tidy)	4.000	2.9383
Have a pleasant tone of voice	4.951	3.2162
Show legible handwriting while writing on the board and in corrections made	7.059	2.5749

Source: Prepared by the authors.

The results of the research show that, in the perception of Accounting students, the main characteristics of an ideal teacher with relation to the first group are: possessing knowledge about the theory of the subject they are teaching, with an average of 9.853, followed by mastery of the content that is being taught, with an average of 9.833. These results are in agreement with the study of Guelfi *et al.* (2018) and in parts do not corroborate the study of Nogueira *et al.* (2012), when they observed that having mastery of content is the most important characteristic, although both studies have presented similar averages.

The findings of group 2 indicate that the best characteristics of an ideal teacher are being clear in the explanations, with an average of 9.774, and being able to explain (didactic), with an average of 9.627. This way, we found that students value more evident explanations of the content, as education professionals need to have mastery over knowledge and knowing how to transmit it in a simple and clear way. Such results do not corroborate the research by Celerino and Pereira (2008), Gradvohl *et al.* (2009) and Guelfi *et al.* (2018), which presented the ability to explain (didactics) as the main characteristic of teachers in the Accounting Sciences course.

Regarding the characteristics of the ideal teacher in the third group, the obtained results, from the most relevant characteristics, are that the teacher must be respectful to students, with an average of 9.402, and dedicated to the profession, with an average of 8.990. Such a result is not in accordance with the study by Celerino and Pereira (2008), which found as attribute that best characterizes the teacher: being attentive, interested and accessible. This finding also does not support the study of Gomes *et al.* (2009), who obtained as results that the attributes that best characterize teachers are: being prepared, clear and organized.

The results that students determined to be less important in this group are: using resources such as videos or music in the classroom, with an average of 7.029, and being cultured, with an average of 7.245. These results do not corroborate the research from Guelfi *et al.* (2018), in which some characteristics had similar averages, but did not present the same order of classification, presenting as characteristic allowing students to use computers in the classroom with the lowest average, followed by using internet content (indicating websites, blogs etc.). However, it is noteworthy that this research has not analyzed the characteristics of generation Y and, therefore, the results differ from the considerations from Guelfi *et al.* (2018) regarding the use of internet content, among others.

Their study's findings show that, in the perception of students on the fourth group (personal

attributes of teachers), the main characteristics are having a legible handwriting while writing on the board and corrections, with a mean of 7.059, besides having a pleasant tone of voice, with a mean of 4.951. Such results corroborate the researches from Nogueira *et al.* (2012) and Guelfi *et al.* (2018).

4.3 Characteristics of the ideal teacher: univariate statistics

Below, begins the analysis of the third section of responses, involving univariate statistics. Thus, Table 7 shows the means of the groups of characteristics of the ideal teacher, in addition to standard deviation and t-test of a sample, in order to verify whether the groups present statistical differences.

Table 7
Groups of characteristics of the ideal teacher

Characteristics of the ideal teacher	Average	Standard deviation	Sample T-Test
Groups			Significance
1 - Knowledge and content domain	9.774	0.3877	0.00
2 – Clarity in explanations, didactics and content preparation	9.377	0.7632	0.00
3 – Relationship between academic students, teachers and technology in Higher Education	8.393	1.2238	0.00
4 – Personal attributes of teachers	4.563	2.2368	0.00

Note. Significance at level 0.01 (2 ends).
Source: Prepared by the authors.

Among the groups of characteristics that students considered most important to determine the ideal teacher in this study, the main one was group 1, with an average of 9.774, followed by group 2, with an average of 9.377, by group 3, with an average of 8.393, and by group 4, with an average of 4.563. These results corroborate the research from Guelfi *et al.* (2018), who found the same order of importance of characteristics with similar means.

According to the T-test, all means have shown significant differences, because the degree of significance was below 0.01, that is, it means that groups are statistically different. Such a result do not corroborate the research from Nogueira *et al.* (2012), in which no average has shown a significant difference. Next, the Kolmogorov-Smirnov normality test is presented, in order to identify whether the data have a normal distribution (Table 8).

Table 8
Normality test (Kolmogorov-Smirnov)

Characteristics of the Ideal Teacher	Normality Test Kolmogorov-Smirnov		
Groups	Statistics	No.	Significance
1 - Knowledge and content domain	0.357	102	0.00
2 – Clarity in explanations, didactics and content preparation	0.207	102	0.00
3 – Relationship between academic students, teachers and technology in Higher Education	0.142	102	0.00
4 – Personal attributes of teachers	0.099	102	0.01

Note. Significance at level 0.01 (2 ends).
Source: Prepared by the authors.

As for the normality test, the null hypotheses follow (H0: There is normality) and alternative (H1: There is no normality). In this research, a 1% significance level has been considered. Therefore, according to Table 9, the degree of significance was equal to or below 0.01, indicating

that the data do not have a normal distribution and, therefore, non-parametric statistical techniques, such as Spearman's correlation, should be used. Next, Spearman's correlation is presented with the goal of verifying whether there is a relationship between the groups of characteristics of the ideal teacher.

Table 9
Correlation

Correlation	1	2	3	4
1) Knowledge and content domain	1	0.461* 0.00	0.329* 0.00	0.048 0.63
2) Clarity in explanations, didactics and content preparation	0.461* 0.00	1	0.635* 0.00	0.354* 0.00
3) Relationship between academic students, teachers and technology in Higher Education	0.329* 0.00	0.635* 0.00	1	0.494* 0.00
4) Personal attributes of teachers	0.048 0.63	0.354* 0.00	0.494* 0.00	1

Note. * The correlation is significant at level 0.01 (2 ends), N = 102.
Source: Prepared by the authors.

With the exception of groups 1 and 4, which do not present any relationship, all the remaining groups have relationships with each other, with a level of 1% of significance. This means that the characteristics of the ideal teacher are bonded. An example is the relationship between groups 1 and 2, that is, having knowledge and mastery of content is related to showing clarity in explanations, good didactics and preparing the content. The same is true for groups 1 and 3, 2 and 3, 2 and 4, and 3 and 4. This indicates that the characteristics are complementary to each other in the best concept of the ideal teacher.

Thus, based on the association forces defined by Hair Júnior *et al.* (2005), the relationship between groups 1 and 2, 2 and 3, and 3 and 4 shows a moderate association strength, while the relationship between groups 1 and 3, and 2 and 4 obtained a small, though defined, association strength. Even though there is a relationship between the groups, other studies that also performed this type of analysis, for comparison with the theory, have not been found in the theoretical framework. However, the lack of relationship between groups 1 and 4 may be justified by the difference in means found in this study, with group 1 presenting the highest average (9.774) and group 4 the lowest (4.563). Thus, these results are in agreement with the findings from Guelfi *et al.* (2018).

5 FINAL CONSIDERATIONS

The present article aimed to analyze these characteristics of the ideal teacher in the perception of the selected population of a community university in the state of Santa Catarina. Regarding the findings, students considered that in group 1 – which deals with knowledge and mastery of the content – that the teacher must have knowledge of the theory on the subject he is teaching, and show mastery of the content he is teaching, as the main attributes. Those were probably attributed as the most relevant characteristics because, if a teacher does not show a high knowledge on what he is teaching, it shall certainly be a very confusing class for his students.

As for the second group – which concerns clarity in explanations, didactics and content

preparation –, they obtained the highest means of being clear in explanations and showing an ability to explain (didactics). In this context, we believe that these results may have happened because these two characteristics are indispensable when it comes to teaching a class, because if the teacher is not clear in his explanations and does not have a good ability to explain, he probably won't succeed in his goal, which is to teach.

In group 3 – which deals with the relationship between academic students, teachers and technology in Higher Education – the results obtained indicate that the most relevant characteristics are being respectful to students, and being dedicated to the profession. Such results are important for the definition of the ideal teacher, because if the teacher has respect for the students in the same way that students have for him, and if he is dedicated to teaching, the classes will probably be of good quality.

In the last group – which deals with the teachers' personal attributes – having legible handwriting while writing on the board, corrections and featuring a pleasant tone of voice, were the characteristics that students determined to be relevant. Perhaps these results were due to the fact that, if the teacher has a pleasant voice, he can make the class more pleasant, in addition to having a legible handwriting, which may facilitate the students' comprehension.

Regarding the results of the correlation, with the exception of groups 1 and 4, the other groups have shown a degree of relationship, although with different forces of association, such as groups 2 and 3, which exhibited the greatest strength of association, followed by groups 3 and 4. This means that the characteristics of the ideal teacher are bonded, complementing each other in the best concept of an ideal teacher.

That way, we may conclude that the attributes chosen as most important by students, are totally linked to having a higher performance regarding teaching, ignoring personal attributes, because, according to the results, these characteristics shall not bring greater knowledge to academic students. Thus, this research contribute to the coordination of the course, offering support to better manage its staff (teachers), creating clear criteria in the selections of teachers, since they may get to know what students expect from an ideal teacher, as well seeking to identify such characteristics.

With this research, it is possible to demonstrate which characteristics most qualify an ideal teacher; this way, it is up to the teachers to observe and analyze which ones will fit best in their profile and apply them in their daily lives. The main limitation of this research is that it couldn't find other related studies that also used correlation for comparison between groups of characteristics of an ideal teacher and, thus, it is possible to link theory with practice in the analysis of results. Beyond that, this study cannot be generalized, since the sample corresponds to only one accounting course at only one university under analysis.

As suggestions for further research, we recommend the study be replicated on other campuses at this university or at other HEIs, as well as applying to students from other courses in the management area, in order to make a comparison and checking the selection criteria of the teachers, whether they fit some of the studied characteristics. We also recommend checking whether the perception of the ideal teacher changes with relation to each term being taken. Finally, a qualitative research is proposed in order to identify new characteristics that have not been contemplated in this study.

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Marcelo Manes Prim, Leonardo Eodesio Bach, Zilton Bartolomeu Martins

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