

# ACCOUNTANTS' PERCEPTIONS ON THE ALIGNMENT BETWEEN UNIVERSITY EDUCATION, ENTRY, AND PROFESSIONAL PRACTICE IN PUBLIC SERVICE

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## ABSTRACT

This article aimed to analyze the relationship between university education, the selection process for entering public service, and the professional practice of accountants. Using a qualitative approach, semi-structured interviews were conducted with 17 accountants working at the Federal Institute of Santa Catarina (IFSC). These interviews, which included 21 questions divided into three areas (university education, selection process, and professional practice), were transcribed and analyzed using content analysis techniques. It was observed that the accountants' academic training was generalist and placed little emphasis on accounting-specific content, in addition to offering a limited number of practical courses. The majority of interviewees began their professional careers in the private sector and later migrated to the public sector, attracted mainly by job stability and after experiencing a series of career challenges, such as a lack of recognition and excessive pressure for results. Regarding the selection process, there was unanimous agreement on the need to complement formal education, especially in public accounting. While working at IFSC, the accountants reported a weak or non-existent alignment between what they learned during their undergraduate studies and their daily tasks, as well as only a partial correspondence between the knowledge required in the public service exam and the activities performed. The research seeks to contribute to the improvement of accounting curricula by aligning the professional profile with the knowledge required in the public sector, and by indicating the need to adjust the requirements of public exams to administrative practice, with the aim of enhancing the preparation and subsequent performance of professionals.

**Keywords:** Bachelor's in Accounting. Public Service Exam. Professional Practice. Public Accounting. Public Service.

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## 1 INTRODUCTION

Public accounting is undergoing significant transformations in response to the growing demand for control and transparency in the management of public resources (Secretaria do Tesouro Nacional [STN], 2021). In this context, the Federal Accounting Council (CFC) and the STN have established norms and guidelines applicable to the public sector, such as the Brazilian Accounting Standards for the Public Sector (NBCASP) and the Public Sector Accounting Manual (MCASP), which guide the performance of professionals in the area (Marques et al., 2020).

Despite these regulatory advances, practical implementation faces challenges. Among the main obstacles are insufficient investments in professional development, cultural resistance, lack of functional independence, deficient organizational structures, and salaries that are disproportionate to the responsibilities assumed by public sector accountants (Marques et al., 2020). These difficulties compromise professional performance and reveal gaps that extend beyond the organizational environment into academic training.

Studies indicate a disconnect between the ideal academic training profile proposed by Higher Education Institutions (HEIs) and the demands of the labor market, particularly in the public sector (Cardoso et al., 2010; Marin et al., 2014; Oro et al., 2013; Laffin, 2015; Slomski et al., 2016). Although the National Curriculum Guidelines (DCNs) allow flexibility in defining curricula, this freedom often results in programs that are generalist in focus and offer a limited approach to topics specific to public accounting (Rezende et al., 2017; Soares et al., 2012). This gap in training can impact not only the performance of professionals but also their competitiveness in selection processes, such as public service exams (Capacchi et al., 2007).

In light of these issues, this study seeks to answer: **how are university education, the selection process for entering public service, and the professional practice of accountants in a federal educational institution related?** To this end, the objective was to analyze these dimensions in an integrated manner, as well as to describe accountants' perceptions of the alignment between them. To achieve this objective, the research adopts a qualitative approach, involving semi-structured interviews with 17 accountants from the Federal Institute of Santa Catarina (IFSC), document analysis, and literature review. The interviews were analyzed using the content analysis technique proposed by Bardin (2016).

The available analyses in the literature mainly discuss: the training of accountants (Andrade et al., 2019; Lay et al., 2016; Madeira, 1996; Rezende et al., 2017; Silva et al., 2017; Silva & Quillici Neto, 2018; Soares et al., 2011; Soares et al., 2012); the selection process for entering public service (Freire et al., 2012; Lara & Pereira, 2018; Nóbrega et al., 2011; Santana Junior et al., 2008); and public service performance (Carneiro & Silva Neto, 2015; Heissler et al., 2018; Marques et al., 2020; Morás & Klann, 2018; Slomski et al., 2021; Xavier & Silva, 2017) in isolation. There are also studies that address the training of accountants in conjunction with public service performance (Carrozzo et al., 2020; Oliveira & Teixeira, 2021; Santana et al., 2021) and the training of accountants with the selection process (Galvão et al., 2020). However, studies that connect these dimensions in an integrated process have not been found in the literature, revealing a gap that this study intends to fill.

This work is significant as it analyzes the hiring of public servants, their technical training, and the alignment with institutional needs, thereby contributing to the efficiency of Public Administration. Such efficiency, provided for in Article 37 of the Federal Constitution, presupposes the best possible functional performance and the effective organization of Public Administration to achieve good results in service delivery (Di Pietro, 2022). Additionally, the research proposes suggestions for improving accounting curricula by aligning training with market demands and the specificities of the public sector.

## **2 HISTORICAL CONTEXT OF THE ACCOUNTING PROFESSION**

The education, entry, and performance of accountants in the public sector are essential for understanding the evolution and challenges faced by the profession in Brazil. From the implementation of regulatory milestones, such as Decreto-Lei No. 7.988 (1945), to the modernization of accounting practices in line with international standards, the trajectory of the accountant reflects a continuous effort to adapt to market demands and the needs of the public sector.

### **2.1 Accountant Training**

To draw any inferences regarding the training of accountants, particularly public accountants, it is advisable to understand their origins and to comprehend the historical milestones that have been determinant in shaping accounting practices as they are today (Heissler et al., 2018).

The development of accountant training in Brazil dates back to 1945, with the promulgation of Decreto-Lei No. 7.988 (1945), which established the unified Accounting Sciences and Actuarial course. This model evolved until the 1990s, with CFE Resolution No. 3/1992, which introduced a training divided into three categories: general, professional, and complementary (Resolution No. 3, 1992). This initial curricular framework presented an eminently technical approach, with little emphasis on managerial skills and broader practices (Laffin, 2001).

This technical approach was revised in 1962 with CFE Opinion No. 397 (1962), which introduced a curricular structure divided into basic cycles and professional training, emphasizing curricular flexibility (Silva & Quillici Neto, 2018). In 1992, CFE Resolution No. 3 consolidated a model based on three knowledge categories: general, professional, and complementary, distributed according to defined percentages to ensure a balance between theory and practice (Resolution No. 3, 1992; Madeira, 1996).

From 2004 onward, the National Curriculum Guidelines (DCNs) reinforced the need for integration between basic, professional, and theoretical-practical training, focusing on essential areas such as Accounting Theories and practices applied to the public sector (CNE/CES Resolution No. 10, 2004). This perspective was deepened by the 2017 Curricular Matrix, which prioritized theoretical-practical training and increased the credit hours for Public Sector Accounting to 120 hours, reflecting the growing importance of this axis in the market (Carneiro et al., 2017).

In 2008, with the aim of assisting in the national standardization of content, syllabi, and bibliography across more than 900 undergraduate Accounting courses, the Federal Accounting Council (CFC), in partnership with the Brazilian Accounting Foundation, published the first edition of the National Content Proposal for the Undergraduate Course in Accounting Sciences. The proposal provided the syllabus for each subject, the program content, the basic bibliography, the credit hours, and the general objectives of the subjects (Carneiro et al., 2008). This proposal was updated in 2009 with the release of its second edition. Finally, in 2017, the proposal was modernized again with the publication of the Curricular Matrix for Accounting Courses (Carneiro et al., 2017).

The three proposals organize the subjects of the Accounting course into three thematic axes, totaling 3,000 hours, and are applicable to both in-person and distance education, while maintaining the possibility of curricular flexibility. In light of these updates, the class hours for basic, professional, and theoretical-practical training were adjusted, as shown in Table 1.

**Table 1**  
*Accounting Training Content*

Content	Class Hours		
	2008 Proposal	2009 Proposal	2017 Proposal
Basic Training	990	900	900
Professional Training	1590	1680	1620
Theoretical-Practical Training	420	420	480
<b>Total:</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>

Source: Adapted from Carneiro et al. (2008; 2009; 2017).

Researchers have dedicated themselves to analyzing the impact of curricular proposals on accounting education. These proposals are flexible, allowing each Higher Education Institution (HEI) to define both the subjects to be taught and the number of class hours allocated to each content area (Rezende et al., 2017), in addition to choosing the mode of instruction, whether in-person or online (Lima Filho & Jesus, 2013).

Regarding the freedom of approach, Capacchi et al. (2007) and Soares et al. (2012) investigated the curricular structure of accounting courses in Brazilian universities and observed that the curricula generally prioritize a generalist education, covering a limited number of topics specific to the accounting field. This focus may impact student performance, particularly in professional examinations and selection processes such as public service exams. Consequently, there is an understanding of a disconnect between academic accounting practice and market-oriented accounting practice, as well as a recognition that the accounting curriculum needs to be updated in terms of content (Santana et al., 2021).

## 2.2 Entry into Public Service

In Brazil, it is observed that recent graduates frequently intend to work in the public sector (Pavione et al., 2016; Silva et al., 2012), attracted primarily by employability (Peleias et al., 2017), higher starting salaries compared to those in the private sector, the perception of greater stability, and guaranteed career progression (Santos et al., 2015).

The Federal Constitution of 1988 established public examinations as the main mechanism for accessing public positions, ensuring equal opportunities, impersonality, and meritocracy (Constituição da República Federativa do Brasil, 1988). Thus, the adoption of public exams not only contributes to social mobility but also to governmental effectiveness and the control of corruption, especially in developing countries (Gomide et al., 2021).

However, the selection process for entering public service faces structural challenges that compromise its effectiveness. One recurring issue is the disconnect between the content tested in the exams and the competencies required for performing the roles (Araujo et al., 2020). A large part of public exams focuses on the evaluation of formal knowledge without an in-depth analysis of the candidates' practical skills (Coelho & Menon, 2018).

Inadequate planning in drafting the public notices, the lack of a strategy to define essential competencies, and the superficial evaluation of candidates during the probationary period further reinforce the limitations of the current recruitment model (Schikmann, 2010; Moraes & Coelho, 2018). This reality calls for the modernization of selection processes, with an emphasis on identifying practical competencies and aligning the functions and responsibilities of the positions.

Despite the importance of the topic, there is a significant research gap regarding public exams. This deficit is largely due to the prevalence of a legalistic logic in the selection processes, which prioritizes normative aspects over managerial approaches (Coelho & Menon, 2018). Moreover, while other sectors of public administration have advanced in modernization initiatives, such as the implementation of e-government and improvements in public procurement, the selection and recruitment processes in the public sector remain outdated (Coelho & Menon, 2018).

### **2.3 Historical Milestones in Public Sector Accounting**

The temporal scope of this research begins in 1964 with the enactment of Complementary Law No. 4,320 (1964), which serves as the legal foundation for public accounting. This law established general norms in financial law for the preparation and control of the budgets and financial statements of the federal government, states, municipalities, and the Federal District. It fostered budgetary control by promoting the balance between revenues and expenditures, the monitoring of public assets, nationally standardized accounting statements, and planning regarding the financial commitments undertaken (Xavier & Silva, 2017). Article 85 of the law stipulates that accounting services should be organized to allow for the monitoring of budget execution, understanding of the composition of public assets, determination of the costs of industrial services, preparation of general balance sheets, and the analysis and interpretation of economic and financial results.

Law No. 6,404/76 marks the beginning of the influence of the North American School, to the detriment of the Italian School, in accounting education in Brazil (Sayed et al., 2017). The Italian school can be defined as technicist and practical, with an emphasis on double-entry bookkeeping and on “teaching how to do” – a characteristic that marked the genesis of accounting education in Brazil. In contrast, the adoption of the American methodology, with its reproductive tendency, seeks to understand the “why” behind actions and tends to foster a critical stance among accounting professionals, who should, from then on, be capable of performing analyses and interpretations for making business decisions (Silva & Quillici Neto, 2018).

In 1981, the Brazilian Accounting Standards (NBC) were created by the Federal Accounting Council (CFC) through Resolution No. 529, 1981, which served as technical guidance for professional practice. These standards, aimed at promoting the conceptual development of public sector accounting in Brazil, stimulating convergence with the International Public Sector Accounting Standards (IPSAS), and strengthening public sector accounting institutionally, are periodically published as the Brazilian Accounting Standards for the Public Sector.

Another milestone was the enactment of Complementary Law No. 101/2000, which reinforced fiscal responsibility across all branches and levels of government. From 2009 onward, the Public Sector Accounting Manual (MCASP), published by the National Treasury Secretariat (STN), consolidated essential norms and procedures for public management, promoting greater transparency and uniformity in financial information (Marques et al., 2020).

Despite these advances, challenges persist in the performance of public accountants. In the context of the changes brought about by the NBC, accountants face a range of needs, such as a shortage of specialized professionals in the field, a constant need for training and qualification of public accountants, inadequate systems to meet the new accounting requirements, and a lack of information from regulatory bodies (Amaral et al., 2013; Costa et al., 2016).

New challenges, such as telework, have brought benefits to those performing this role, including flexible schedules, lower turnover intentions, improved productivity, increased job satisfaction, reduced stress, better work-life balance, and cost reductions. However, negative effects are also observable, such as difficulties in managing start and end times, conflicts between work and family, isolation, fewer training opportunities, reduced visibility, challenges in career development, and infrastructure issues (Ribeiro et al., 2021; Hau & Todescat, 2018; Filardi et al., 2020).

Finally, the performance of accountants in the public sector requires technical, analytical, and multidisciplinary skills. In addition to mastering accounting, professionals must integrate knowledge from Business Administration, Law, and Economics to promote efficient and transparent management, adding value to public organizations and aligning with the principles of modern governance (Santana Junior et al., 2008). This integration of technical skills with managerial abilities is deemed fundamental for the effective performance of public accountants, particularly in contexts of increased regulatory complexity (Carneiro & Silva Neto, 2015). In this regard,

continuing education is regarded as an indispensable tool for professional development, enabling accountants to keep pace with frequent legislative and regulatory changes (Phillipson & Renshaw, 2013).

### 3 METHODOLOGICAL PROCEDURES

The research was conducted with accountants working at IFSC, an agency where the researcher also holds a position as an accountant, which facilitated data collection. IFSC is a federal agency linked to the Ministry of Education through the Secretariat of Professional and Technological Education. Of the 28 accountants working at IFSC, 17 participated in this study. These professionals were interviewed remotely via Google Meet and are characterized in Table 2, which details the public notice, year of entry, date, and duration of the interviews.

**Table 2**  
*Characterization of the Interviewees*

Accountants	Public Service Exam	Year of Entry into the Position	Interviews (date, duration)
Interviewee 1	PN 32/2015 – IFSC	2016	10/03/2022, 18 min 08 s
Interviewee 2	PN 02/2013 – IFSC	2013	10/03/2022, 25 min 37 s
Interviewee 3	PN 259/2013 – IFC	2014	10/17/2022, 31 min 18 s
Interviewee 4	PN 32/2015 – IFSC	2016	10/17/2022, 28 min 42 s
Interviewee 5	PN 02/2013 – IFSC	2013	10/17/2022, 28 min 19 s
Interviewee 6	PN 06/2010 – IFSC	2012	10/19/2022, 21 min 34 s
Interviewee 7	PN 02/2013 – IFSC	2014	10/20/2022, 17 min 14 s
Interviewee 8	UF – Fronteira Sul	2010	10/20/2022, 20 min 49 s
Interviewee 9	PN 02/2013 – IFSC	2013	10/20/2022, 26 min 31 s
Interviewee 10	PN 259/2013 – IFC	2014	10/21/2022, 17 min 17 s
Interviewee 11	PN 02/2013 – IFSC	2013	10/25/2022, 27 min 01 s
Interviewee 12	PN 11/2008 – IFSC	2008	11/01/2022, 24 min 54 s
Interviewee 13	PN 02/2013 – IFSC	2014	11/01/2022, 18 min 27 s
Interviewee 14	PN 02/2013 – IFSC	2013	11/01/2022, 17 min 54 s
Interviewee 15	UF – Fronteira Sul	2010	11/01/2022, 16 min 10 s
Interviewee 16	PN 02/2013 – IFSC	2014	11/03/2022, 15 min 59 s
Interviewee 17	PN 02/2013 – IFSC	2014	11/03/2022, 46 min 00 s

Source: Prepared by the authors(2025). \* PN: Public Notice

The interviewees began their professional activities at IFSC between 2008 and 2016, accumulating between 6 and 14 years of experience. Their ages ranged from 34 to 54 years, with an average of 40.1 years, while the median and mode were both 39 years. The interviewees graduated between 1990 and 2013, with no accountants graduating from 2014 onward among the interviewees. This absence can be explained by the lack of recent public service exams, as the latest public notices for the selection of accountants at the Federal Institute of Santa Catarina (IFSC) were published in 2006, 2008, 2010, 2013, and 2015. Therefore, these are accountants with at least ten years of professional experience. Additional details regarding the characterization of the interviewees are not possible due to the risk of violating the anonymity guarantee provided to them.

The number of participants in the interviews was defined following the saturation criterion, where the final sample is known only when the additional units do not provide new information or data (Sampieri et al., 2013).

For the construction of the semi-structured interview script, questions were used that emerged from the reviewed literature along with some formulated by the author. The sources for formulating research questions are directly related to the current state of knowledge about the field of study and the subject matter being researched, and they essentially stem from three sources:

intuition, analogy with similar studies, and theory (Martins & Theóphilo, 2016). Thus, the interview script totaled 21 questions, as presented in the Appendix.

To improve the data collection instrument and increase its reliability and validity, the interview script was pre-tested using a sample of two interviewees. The pre-test enabled the inclusion of two new questions: “Do you intend to take new public service exams again?” and “Looking back on your career, what advice would you give before pursuing accounting and a public service exam?”, which contributed to deepening the results.

Participation was voluntary, and the interviewees signed the Free and Informed Consent Form (TCLE), authorizing the use of the interview content while ensuring anonymity. The principle of fully informed consent establishes that participants must be completely aware of the research objectives, what will occur during their participation, and the fate of the data provided after the study’s completion (Gibbs, 2009).

The qualitative data analysis was conducted according to the content analysis method proposed by Bardin (2016), which includes organizing the analysis to operationalize and systematize the initial ideas; coding the interviews to achieve a representation of the content amenable to analysis; and categorizing and inferring the obtained results, thereby rendering the raw data significant and valid.

#### **4 ANALYSIS AND DISCUSSION OF THE RESULTS**

The analysis categories emerged from the research question, which investigates the relationship between university education, the public service selection process, and the professional practice of accountants, aiming to explore these three dimensions in an integrated manner. For this purpose, three interconnected dimensions of analysis were defined: university education, to understand how undergraduate programs prepare accountants for the labor market by evaluating the type of curriculum, the balance between theory and practice, and the teaching of public accounting; the selection process, to analyze the knowledge required in public service exams and accountants’ perceptions of the adequacy of these processes; and professional practice, to understand the alignment between what is learned in college and what is practiced in the daily professional environment.

The interview script, presented in the appendix with 21 questions, was developed based on the reviewed literature and questions formulated by the authors, dividing the questions according to the three dimensions of analysis. University education was analyzed in terms of generalism, the balance between theory and practice, the experience of professors, and the adequacy of public accounting instruction. Entry into the public sector was addressed based on previous professional experience, motivational factors for choosing a public career, the need to supplement undergraduate studies, and the adequacy of the selection process. Professional practice was analyzed in terms of the alignment between education and practice, difficulties encountered in the profession, and future challenges. The analyzed categories thus emerged from a synthesis of the research question, the literature review, and the analysis of the collected data.

The study’s findings revealed that accountants at the Federal Institute of Santa Catarina (IFSC) perceive their university education as generalist, with little emphasis on accounting-specific topics and a lack of practical courses. Previous professional experience, primarily in accounting firms, was common among the interviewees. Although they consider the selection process fair, the majority reported the need to supplement their undergraduate studies to enter the public sector, particularly through preparatory courses for public service exams. In terms of professional practice, there was a low alignment between the content learned during college and the work performed at IFSC, necessitating continuous updating and the development of new skills.

## 4.1 Education

This topic addresses the main aspects of accountants' education, highlighting the predominance of generalist curricula, the imbalance between theoretical and practical subjects, and the gaps noted by professionals regarding the applicability of the knowledge acquired during their undergraduate studies.

### 4.1.1 Academic Education: Generalist or Specialist

To understand the impact of education on the selection process, the following question was asked: "Do you consider your academic education to be generalist or specialist?" All of the accountant interviewees responded that their undergraduate education is predominantly characterized as generalist, as illustrated by the excerpts below:

[...] **It's very generalist**; it doesn't exactly prepare you for a specific role, but it gives you a general idea of what accounting is [...] (Interviewee 2).

[...] **It was generalista**: back then, I worked in an accounting firm and many things weren't taught at the university; I learned them on the job. Some colleagues used to say, "this is just for show," but that's because the university provided only a macro view, whereas in the firm everything was very specific, so there was a noticeable difference (Interviewee 3). **More generalista, the undergraduate program didn't delve deep and was even somewhat superficial in certain subjects I considered important**, such as public accounting, which I wanted to learn more about; it was very superficial (Interviewee 10).

The education was more focused on private accounting; public accounting was only covered in one course, and it was very superficial, **everything was very generic** (Interviewee 15).

The responses align with research findings that indicate predominantly generalist curricula (Soares et al., 2012) with a reduced number of accounting-specific topics, which may interfere with outcomes in professional selection processes, such as public service exams (Capacchi et al., 2007).

### 4.1.2 Balance between Theoretical and Practical Courses

In this phase of the analysis, which is part of the accountant's training, the aim was to identify the alignment between theoretical-practical education and professional practice. To this end, the following question was asked: "Was there a balance between theoretical and practical courses during your undergraduate studies?"

The suggested credit hours for practical courses in the Curricular Matrix for Accounting Courses, published by the CFC in partnership with the Brazilian Accounting Foundation, increased from 420 class hours (2008 edition) to 480 class hours (2017 edition), demonstrating the growing importance of practical training in the education process. However, there is a consensus regarding a disconnect between academic accounting practice and market-oriented accounting practice, as well as an understanding that the Accounting curriculum needs to be updated (Santana et al., 2021).

CNE/CES Resolution No. 10 (2004) envisions supervised internship, complementary activities, independent studies, elective courses, and laboratory practice using updated accounting software as part of the practical training. Among these, laboratory practice was the most frequently mentioned by the accountants. For the interviewees who graduated from public universities, the practical component was insufficient, and the laboratory course did not meet their expectations, as reflected in the following accounts.

[...] **the only practical course we had was the accounting laboratory, and it was very deficiente**, we even engaged in slip production, an outdated practice. Essentially, the practical component hardly existed (Interviewee 3).

It wasn't balanced, very little practical work. **I only had practical experience in labor calculations, and nothing more** (Interviewee 14).

[...] I felt the lack of practical training in the taxation area, **essentially, there was one course, a laboratory that offered a bit more hands-on practice**, however, even that practical component was focused on accounting entries for payroll, as if it were a payroll laboratory where we processed entries for salaries, the 13th salary, and provisions, but nothing more practical than that (Interviewee 17).

Accountants who graduated from private or community universities had a positive view of the laboratory, according to the reports.

[...] **i had a course, an accounting laboratory, which was really interesting**, because we were able to see what it was like inside an accounting office [...] (Interviewee 6).

There was a balance, **we had classes in the computer lab** where we simulated accounting operations, accounting entries, balance sheet preparation, and the maintenance of accounting books. There was a lot of practical work; that part of my education was really cool, **because we managed to reconcile theory with practice** (Interviewee 15).

This difference can be explained by the ease with which private and community universities modernize their laboratories, whose updates can occur more quickly and frequently, making the course more attractive and dynamic without having to face the bureaucracy of public administration in the processes of acquiring and replacing equipment and software, as stipulated in Law No. 8,666/93, known as the Law on Public Procurement and Administrative Contracts.

Another highlighted point was the impact caused by the lack of practical courses on professional performance. This disconnect between academic accounting practice and the real world was evident in the responses of the interviewees.

[...] very little practical work. I had a lot of difficulty when I entered professional life. (Interviewee 4).

[...] practical courses are few; the institution doesn't offer much hands-on experience it's more philosophical, theoretical. This has always been a concern among many colleagues, **so we have to seek practical experience on our own**. I definitely felt its absence (Interviewee 9).

[...] i felt the lack of more practical courses. My professors believed that accounting practice would happen in an office, but many times I am not graduating to work in an office I'm graduating to be a teacher, or to work in another area, like the public sector or industrial accounting. So, there was a lack of practice, and **I found that to be a major shortcoming** (Interviewee 10).

[...] i think it could be more balanced. There are several practical aspects we don't get exposed to, such as filing declarations, handling ancillary obligations, and managing income tax. At university, we end up not encountering these issues, and when **we enter the job market, we have to learn them on our own**. The university could definitely provide more practical training [...] (Interviewee 17).

A frequent suggestion to address this problem is to expand internship opportunities as a means of preparing students for the labor market by placing them within companies for a period to experience the profession firsthand (Santana et al., 2021). To confirm this understanding, Interviewee 5 recounts his experience of not having completed an internship during his undergraduate

studies: "[...] I really missed having an internship during my studies; I miss it a lot in my work today, not having had that experience [...]". He believes that such practical exposure could have positively impacted his professional performance.

Overall, accountants felt that there was a lack of practical courses in their undergraduate education, pointing to an imbalance between theoretical and practical subjects. These accounts align with both recent research (Cardoso et al., 2010; Marin et al., 2014; Oro et al., 2013; Laffin, 2015; Slomski et al., 2016), which highlighted the disconnect between the desired graduate profile by Higher Education Institutions and what is expected in the labor market, and older studies, such as one proposed in 1982, which suggested that Accounting courses should bring students closer to real accounting practice (Machado, 1982). Perhaps this represents the oldest challenge in accounting education.

#### 4.1.3 Public Accounting Education

The discipline of public accounting was the focus of the final question regarding the university training of accountants, as its content directly relates to the professional's role in public agencies by addressing the control and transparency in the use of public resources (STN, 2021). Therefore, to assess the robustness of the interviewees' training in public accounting, the following question was posed: "Did you consider the credit hours, bibliography, and teaching method of public accounting to be sufficient?"

In response to this question, a portion of the accountants considered their training insufficient, highlighting its generalist nature: "I really missed a deeper level of instruction; the course was not sufficient" (Interviewee 14); the need to increase the number of class hours: "It wasn't enough; there should have been more credit hours one or two additional courses in the public sector area" (Interviewee 15); and an inadequate teaching method: "No, I had to pursue it on my own in the area of public accounting. I think it was somewhat poor; it could have been a bit more advanced" (Interviewee 16).

In line with the previous accounts, it is worth noting the interviewees' perception that the undergraduate program was primarily focused on the private sector: "[...] the focus was entirely on private accounting" (Interviewee 11); "I believe that in college the emphasis was more on private accounting, although today public and private accounting are much more convergent, but at the time I graduated, the focus was more on the private side" (Interviewee 1).

The responses reveal a sense of disconnect between university education especially in the public accounting course and professional practice. One possible interpretation for this unmet expectation lies in the interviewees' initial intention to work in the public sector (Pavione et al., 2016) and their unsuccessful attempt to obtain specialized training during their undergraduate studies, as current accounting programs favor courses focused on the private sector (Nevés et al., 2022).

Despite the reported dissatisfaction, the public accounting course has gained importance in curricula. From the first edition of the National Content Proposal for the Undergraduate Course in Accounting Sciences, published in 2008, to the third version published in 2017, the public accounting course increased from 90 to 120 class hours.

In contrast, some accountants reported positive experiences with the course during their undergraduate studies. The following account illustrates the quality of the teaching method, its impact on practical applicability, and its theoretical foundation, which had direct reflections on public service exam performance:

[...] **i thought the public accounting portion was good.** The explanation of the budgetary aspects, for example, when I had to confront them in practice here at IFSC or earlier while studying for public service exams, I felt that the foundation was solid [...] (Interviewee 9).

Undergraduate accounting programs, by strengthening these specific knowledge areas, help professionals who wish to enter and work in public agencies, as exemplified in the response

above. Another interviewee highlighted the quality of the professor and the bibliographic materials used:

[...] **i had a very good public accounting professor**, so his content was very in-depth. He had a book that he updates every year he still teaches at the university and his materials were very rich, so overall, **the material was excellent** [...] (Interviewee 17).

The constant updating of materials, identified as a positive aspect in this response, emerges as a crucial factor for the success of the course, given that frequent changes in the documents guiding public accounting have been observed in recent years, as evidenced by successive publications of the NBCASP and continuous modifications to the MCASP.

Accountants provided divergent responses regarding their training in public accounting; some reported a lack of depth and a need for more class hours, while others shared positive experiences, such as having excellent professors and updated materials. It is clear, however, that public accounting plays a fundamental role in the training of accountants, as it contributes to transparency, accountability, and the efficient management of public resources.

## 4.2 Public Service Admission

At IFSC, the latest public notices for the selection of accountants were published in 2006, 2008, 2010, 2013, and 2015. The notices from 2006 and 2008 are very similar and emphasize aspects of general and cost accounting, with little focus on legal aspects. The notices from 2010, 2013, and 2015 shifted away from the content prioritized in earlier notices, adding public accounting content and mainly incorporating laws, norms, instructions, and guidelines into the specific programs.

CFC resolutions, which include the NBCASP encouraging convergence with international standards, were incorporated into the 2013 and 2015 programs, and the MCASP published since 2009 by the STN appears only in the 2015 notice.

It is evident that the focus of the specific content for the selection of accountants in IFSC public service exams shifted, starting in 2010, from general and cost accounting to a framework of laws, norms, instructions, and guidelines, while the content on public accounting remained virtually unchanged.

### 4.2.1 Previous Professional Experiences in the Private Sector

Public accounting has grown closer to private accounting, driven primarily by the need to converge Brazilian accounting standards with international standards. The implementation of this model has led to improvements in information quality, greater accountability for accountants, the need for ongoing education, and interventions in information technology systems (Xavier & Silva, 2017). Despite this convergence, the work demands of the public sector remain distinct from those required in the private sector (Santos et al., 2015).

Understanding whether the interviewees' prior professional experience impacts their entry into the public sector was the objective of the following question: "Did you previously work in the private sector?" The responses indicate that most accountants had this professional experience, mainly in accounting firms. The accountants also noted that working in private accounting helped deepen the knowledge they gained during their undergraduate studies. Interviewee 6 highlighted that he used his time working in private accounting as a means of training to achieve his goal of working in the public sector.

I worked in the private sector for eleven years [...] It was a very good experience at a large company here in Santa Catarina, and I worked in the financial department of that company. **I was already inclined to pursue an accounting degree because I had that interest** [...] (Interviewee 6).

Some interviewees interned at accounting firms during their undergraduate studies, and only two interviewees (11.8%) reported having no professional experience before working in the public sector. Therefore, most interviewees (88.2%) entered IFSC with both theoretical knowledge from their academic training and practical experience, mainly acquired in accounting firms.

This result surpasses the findings from a study conducted with accountants from the direct and indirect public administration of Belo Horizonte, where 48.48% indicated that they had worked in private sector accounting before joining public service (Xavier & Silva, 2017). It demonstrates that 88.2% of the interviewees compensated for the lack of practical courses during their undergraduate studies by gaining work experience in the labor market, which has a positive impact on entering the public sector.

#### *4.2.2 Knowledge Acquired During Undergraduate Studies*

After completing their academic training, accountants must undergo the CFC Sufficient Examination to obtain professional registration and be qualified to practice in both the public and private sectors. Additionally, for entry into the public sector, as provided by the 1988 Federal Constitution and Law No. 8,112/1990, candidates must pass competitive exams that assess their knowledge.

To determine whether the curricula meet the knowledge requirements demanded of public service candidates, the following question was posed: "Was the knowledge acquired during your undergraduate studies sufficient to secure a position in public service?" All the accountants indicated a need for further study. This need for supplementary education is partly due to the specific content required by the public notices of various agencies, as well as the particularities of the subjects offered in the undergraduate curricula, as reported by Interviewee 17.

I had to supplement my knowledge, especially since **public service exams usually include specific content**, such as laws, and reflect institutional particularities related to public accounting; there were some aspects I wasn't fully knowledgeable about. So yes, I had to supplement my education (Interviewee 17).

Several interviewees also reported the need to supplement their knowledge with preparatory courses specifically aimed at public service exams. These courses offer a wide range of possibilities: students can choose to attend classes in specific subjects (such as Portuguese, computer science, exact sciences, or law), or they can enroll in extensive courses over the course of a year, whether focused solely on a particular exam or covering subjects considered fundamental for all public service exams (Albrecht, 2010).

The accountants unanimously confirmed the necessity of supplementing their undergraduate studies to enter the public sector. This need arises primarily from the particularities outlined in the public notices of various government agencies, such as specific laws, but it also highlights the importance of complementing subjects included in undergraduate curricula, such as public accounting.

### **4.3 Performance**

The responsibilities of accountants differ across public agencies. Accountants typically engage in activities related to the agency's accounting (entries, audits, reconciliations), financial management (handling payments and receipts), and budgetary management (budget preparation).

#### *4.3.1 Alignment between Undergraduate Education and Professional Practice*

The knowledge acquired during undergraduate studies is an important part of an accountant's performance, and to determine whether the curricula meet the required knowledge, the

following question was posed: "Is there an alignment between the content learned during college and the work performed in the institution?"?

It is observed that, in practical terms, there is little or no alignment between an accountant's work and what is learned during their undergraduate studies. These results are consistent with those presented in the "Balance between Theoretical and Practical Courses" section, where accountants also reported a lack of practical courses during their studies—a situation noted in recent research (Cardoso et al., 2010; Marin et al., 2014; Oro et al., 2013; Laffin, 2015; Slomski et al., 2016), which has an impact on professional performance.

Some accountants suggest the inclusion of public accounting laboratories or internships in public agencies as a way to address this deficiency in the curricula. This possibility is in line with the work of Santana et al. (2021), which advocates for increased investment in internships as a means of preparing students for the labor market by placing them in real companies to gain hands-on experience in the profession for which they are being trained.

Another important point, cited by several accountants, is the need for continuous updating in light of the changes observed in public accounting, which is essential for the effective performance of their professional duties. This need is also highlighted in the study by Xavier and Silva (2017), which identified a significant requirement for continuing education among accountants in their professional practice.

Continuing education is mandatory for accountants registered in the National Register of Independent Auditors (CNAI), those registered with the Securities and Exchange Commission (CVM), and those listed in the National Register of Accounting Experts (CNPC). However, for accountants working in other public agencies, it is not obligatory. Therefore, the implementation of Continuing Professional Education, as regulated by the Federal Accounting Council (CFC), emerges as an alternative to meet the frequent need for updating.

#### 4.3.2 Alignment between Public Service Exams and Professional Practice

The public service exam aims to align the knowledge demanded in the public notices with the needs of public agencies. These notices specify the qualifications and skills required for the available positions, and candidates must demonstrate that they possess these qualifications through tests and evaluations. To verify whether the exam questions are related to the work performed by accountants, the following question was posed: "Is the content tested in the public service exam aligned with the work you perform?" A portion of the interviewees believes that there is an adequate alignment:

I believe so, but it's been a while since I took the exam. **From what I recall, it was. For example, based on my experiences with other exams, I think that at IFSC the content was more closely aligned with what is tested and the work performed here** (Interviewee 9).

For some interviewees, there was only partial alignment between the topics covered in the public service exam and their work within the agency. Consequently, professional practice requires additional, complementary knowledge that is refined on the job.

Interviewee 17 highlighted the alignment between the content outlined in the public notice and the tasks performed within the agency. However, the exam is limited in the number of questions and may cover a range of topics that may or may not be aligned, depending on the specific activities the accountant will undertake:

**If you consider the programmatic content of the exam, then yes**, because we apply the legislations provided. **However, if you look only at the questions, few are applicable to everyday work.** There were 20 specific questions, but there are things we don't do. For

example, there's a question on asset management—I don't work in that area today, though some colleagues do [...] (Interviewee 17).

In general, the accountants reported a partial alignment between the knowledge demanded in the public service exam and the activities performed at IFSC, particularly regarding public accounting and legislation. However, there is a need to deepen their knowledge during the post-exam period, as the required knowledge may differ depending on the specific area of professional practice.

## 5 CONCLUSION

Analyzing the relationship between university education, the public service selection process, and the professional practice of accountants was the main objective of this study. To achieve this objective, 21 questions were developed, distributed across three dimensions of analysis: university education, the selection process, and professional practice. Interviews were conducted with 17 accountants working at IFSC. Throughout the previous chapter, various results were discussed that deepened the theme.

It was possible to verify that the training of accountants occurred at universities perceived by the interviewees as offering generalist curricula, with few accounting-specific topics and a limited number of practical courses. Regarding the public accounting course, some accountants felt that there was a lack of depth and a need for increased credit hours. The insufficiency of practical courses during undergraduate studies was another point highlighted by the interviewees. Thus, the collected accounts demonstrated gaps that imply the need to supplement both theoretical knowledge and practical experience during college.

Most of the interviewees began their professional careers in the private sector and later migrated to the public sector, primarily attracted by job stability and after experiencing a series of challenges such as a lack of recognition and excessive pressure for results. After deciding to work in public agencies, as a means of preparation and gaining experience, the interviewees participated in several public service exams before joining IFSC, and after entry, it was noted that accountants remain open to taking further public service exams as part of their career advancement strategy.

The IFSC selection process was considered adequate by the interviewees, although they mentioned the possibility of including additional criteria in the exam, particularly the accountant's practical experience. The inclusion of this evaluative approach, which mimics contexts similar to those an accountant will face in their career, may contribute to a more appropriate selection process. Regarding the knowledge required in the exam, the accountants unanimously confirmed the need to supplement their undergraduate studies with courses that comprise the accounting curriculum, especially public accounting.

In performing their duties at the institution, the accountants reported little or no alignment between their daily work and the knowledge learned during college, as well as a partial alignment between the knowledge demanded in the public service exam and the activities carried out at IFSC. This misalignment is a direct consequence of the frequent updates in the laws, standards, instructions, and guidelines governing public accounting, which imposes a constant need for updating on the accountants and, consequently, the need for continuing education. In light of this need, the Brazilian Accounting Standard NBC PG 12 (Federal Accounting Council, 2014), which deals with Continuing Professional Education for certain accounting activities, could include those working in public agencies.

During their professional practice, several difficulties were identified among IFSC accountants, including concerns about legal security in their activities, a lack of support in interpreting laws, the constant need for updates, heavy workloads, poor internal and external communication, and a lack of standardization in activities and processes. Additionally, the accountants noted that the salaries they receive are disproportionate to their responsibilities, which aligns with recent

research (Marques et al., 2020; Corrêa et al., 2020). These issues, observed throughout their professional careers, have a negative impact on the motivation of the interviewees.

The difficulties faced by accountants in the public sector require joint actions to overcome them. It would be important to invest in university education that is more aligned with market demands, with greater emphasis on practical courses and mastery of technologies. Public agencies, in turn, could prioritize the valuation of professionals by offering better working conditions, fair salaries, and continuing education programs. Finally, accountants themselves could commit to continuous updating, seeking multidisciplinary knowledge and developing skills that ensure their relevance in an ever-changing market.

When envisioning the future of public accounting, the interviewees noted that the demand for knowledge and skills in information technology is likely to deepen. The automation of routine tasks, driven by the integration of systems and other technological advances as reported by the accountants could substantially alter professional practice, leading to a shift toward data analysis and the managerial aspects of the agency.

Ultimately, it was demonstrated that the training, entry, and professional practice of an accountant can be represented as a process with successive stages. These stages are interdependent and, when analyzed together, reveal gaps in the overall structure. The insufficient training of accountants in specific and practical courses has compelled the interviewees to attend preparatory courses in order to succeed in the entry processes. The content required in these competitive exams, along with the knowledge acquired during undergraduate studies, is, in turn, far removed from the activities carried out in public agencies. Therefore, aligning this process poses a significant challenge.

In light of the above, it is suggested that university curricula delve deeper into subjects such as public accounting and encourage students to gain practical professional experience during their studies. It is also recommended that public agencies promote competitive exams that include questions related to the duties to be performed. Additionally, it is advised that the management of these agencies provide training opportunities so that public servants can stay updated and receive support to overcome the challenges imposed by the profession. Finally, accountants are advised, before entering the public sector, to take advantage of their undergraduate opportunities and gain diverse practical experiences, and, once in professional life, to continue their studies in order to advance their careers.

The limitations of this research include the fact that the sample consisted solely of accountants from one institution, IFSC, and did not extend the study to other agencies that employ accountants, which means that other perceptions that were not addressed here may exist and could contribute to the results.

As a suggestion for future work, it is recommended to replicate the study with accountants from the direct administration, as opposed to autarchies. Another possibility would be to conduct this research in state universities, in order to compare the results, given that they follow different legislation. Finally, it is suggested to compare the perceptions of accountants who work in the core activities of public agencies with those who work in support roles, as in the case of IFSC.

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## APPENDIX

### Interview Guide

Dimension of Analysis	Accountant Training Questions	Objective	Rationale
University Education	Which institution did you graduate from?	Characterize the sample by identifying the university and the curriculum applied..	Own Authorship
	What year did you graduate?		
	Was your degree completed in-person or through distance learning (EaD)?	Compare the influence of the modes of instruction on the selection process and professional practice.	Lima Filho e Jesus (2013)
	Did you start or complete any other degree before accounting?	Assess the accountant's prior knowledge.	Oliveira e Teixeira (2021)
	Do you consider your academic education to be generalist or specialist?	Understand the impact of a generalist or specialist education on the selection process and professional practice.	Capacchi et al. (2007) e Soares et al. (2012)
	Was there a balance between theoretical and practical courses during your undergraduate studies?	Examine the alignment between education and practice.	Santana et al. (2021)

	<p>Do you consider that your professors had practical experience (especially in public accounting)?</p> <p>Did you find the credit hours, bibliography, and teaching method of the Public Accounting course to be sufficient?</p>	<p>Determine the impact of the professors' profiles on academic training.</p> <p>Verify whether the academic education was sufficient for entry into and performance in the public sector.</p>	<p>Silva, Miranda e Pereira (2017)</p> <p>Rezende et al. (2017) e Carneiro et al. (2008; 2009; 2017)</p>
Selection Process	<p>Was this your first public service exam? Please describe the exams you have taken.</p> <p>Have you previously worked in the private sector?</p>	<p>Understand the personal effort invested in the selection process.</p> <p>Understand whether previous professional experience impacts entry.</p>	<p>Coelho e Menon (2018)</p> <p>Santos et al. (2015) e Xavier e Silva (2017)</p>
	<p>What factors influenced your decision to take the public service exam?</p>	<p>Identify the factors that guide the choice of a public sector career.</p>	<p>Peleias et al. (2017) e Santos et al. (2015)</p>
	<p>Was the knowledge acquired during your undergraduate studies sufficient to secure a position in public service?</p>	<p>Determine if the curricula meet the knowledge required of candidates for public positions.</p>	<p>Nóbrega et al. (2011)</p>
	<p>Do you consider the public service selection process to be adequate?</p>	<p>Learn about the accountants' perceptions of the entry process.</p>	<p>Coelho e Menon (2018), Moraes e Coelho (2018) e Nóbrega et al. (2011)</p>
	<p>Was it necessary to relocate (change your place of residence) to assume the position?</p>	<p>Understand the personal effort invested in working at the agency.</p>	<p>Autoria própria</p>
	<p>Do you intend to take further public service exams?</p>	<p>Verify the willingness of accountants to face new challenges and progress in their careers.</p>	<p>Albrecht (2010)</p>
	Professional Practice	<p>Is there an alignment between the content learned during your undergraduate studies and the work you perform at the institution?</p>	<p>Verify whether the curricula meet the knowledge required of accountants.</p>
<p>Is the material covered in the public service exam aligned with the work you do?</p>		<p>Verify if the questions administered in the exams are aligned with the accountant's work.</p>	<p>Autoria própria</p>
<p>What are the main difficulties you face in your professional practice?</p>		<p>Identify the current professional demands imposed on accountants.</p>	<p>Xavier e Silva (2017), Amaral et al. (2013) e Costa et al. (2016)</p>
<p>What are the main future challenges?</p>		<p>Describe the future challenges faced by accountants.</p>	<p>Santana Junior et al. (2008)</p>
<p>What is the impact of remote work (home office) on your performance?</p>		<p>Understand the impacts on professional development and relationships when performing activities in a remote environment.</p>	<p>Ribeiro et al. (2021), Filardi et al. (2020)</p>
<p>Looking back on your career, what advice would you give before pursuing an accounting degree and taking public service exams?</p>		<p>Assess the interviewees' satisfaction with their career trajectories</p>	<p>Own Authorship</p>

Source: Prepared by the authors (2023).

## CONFLICT OF INTERESTS

The authors declare no conflict of interest regarding this submitted work.

## AUTHOR CONTRIBUTIONS

<b>Roles</b>	<b>1st author</b>	<b>2nd author</b>	<b>3rd author</b>	<b>4th author</b>	<b>5th author</b>
Conceptualization	◆	◆	◆	◆	◆
Data curation	◆	◆			
Formal analysis	◆	◆	◆	◆	◆
Funding acquisition	◆	◆	◆		◆
Investigation	◆	◆	◆	◆	◆
Methodology	◆	◆	◆	◆	◆
Project administration		◆			
Resources	◆	◆	◆	◆	◆
Software	◆	◆	◆	◆	◆
Supervision		◆			
Validation	◆	◆	◆	◆	◆
Visualization	◆	◆	◆	◆	◆
Writing – original draft	◆	◆	◆	◆	
Writing – review & editing	◆	◆	◆	◆	◆