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FROM PUBLIC EXAMINATION TO PROFESSIONAL PRACTICE: AN ANALYSIS OF THE CONTENT REQUIRED IN THE RECRUITMENT OF PUBLIC ACCOUNTANTS

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ABSTRACT

The study aims to analyze the accounting syllabus contents included in public service examinations for positions requiring a bachelor's degree in Accounting, covering the period from 2020 to 2024, in light of Scriven's (1966) Evaluation Approach. To this end, accounting topics required in public examinations were examined in order to identify the most frequently assessed accounting areas and subareas by the Cebraspe examination board, as well as to evaluate their alignment with the competencies expected of public accountants. A total of 3,001 questions from 104 exams administered across 65 examination editions were analyzed and classified using categorical content analysis (Bardin, 2011), based on the areas and subareas proposed by Oliveira (2002). The results reveal a predominance of the areas "Public Accounting, Public Budget, and Public Finance" (31%) and "Financial Accounting" (28%), with a concentration in subareas related to measurement, bookkeeping, recognition, and disclosure (FIN1 and PUB1), which together account for 55% of the questions. Furthermore, an alignment was between the content assessed and the responsibilities of the positions, particularly in examinations requiring expertise in auditing, controlling, and fiscal management. Despite this general alignment, a low incidence of topics essential to contemporary practice was identified, such as professional ethics (0.03%) and government information systems (1%), suggesting meaningful gaps regarding the demands of

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digital public management. The findings contribute to a better understanding of the requirements for entry into public service careers, provide support for candidate preparation, and offer insights for curricular reflection in Accounting programs. They also advance the literature on public service examinations by demonstrating a correspondence between the content assessed and the professional practices expected in the daily work of public accountants.

Keywords: *Public Service Examination, Public Accountant, Governmental Accounting, Programmatic Content, Content Analysis.*

1 INTRODUCTION

A degree in Accounting provides a wide range of professional opportunities, including positions such as accountant, auditor, expert witness, controller, consultant, professor, and public servant, thereby highlighting the versatility and breadth of accounting education in meeting the demands of the labor market (Iudícibus et al., 2017; Santos & Almeida, 2018). Among these possible career paths, there has been a growing preference for employment in the public sector among students and graduates of Accounting programs (Ferreira et al., 2020; Magalhães et al., 2022; Panucci-Filho, 2011), underscoring the importance of the public accountant's role in society (Paula & Bezerra Filho, 2024; Silva Júnior, 2001).

In the study by Magalhães et al. (2022), for example, 75.7% of respondents reported an interest in taking public service examinations, establishing this as the primary career path among those investigated. Public service examinations ranked above areas such as General/Financial Accounting (59.5%) and Tax Accounting (50.7%).

Additionally, Krüger et al. (2023) investigated the reasons why students chose to pursue a degree in Accounting. Approximately 52% indicated a preference for public service (civil service examinations), which was second only to a broad category labeled "Labor market (multiple career opportunities)", reported by 76% of respondents. Furthermore, Santos et al. (2018) found that, among the factors influencing the choice of an Accounting degree, 146 students cited the wide range of opportunities available in the labor market, followed by 133 students who identified the program as preparation for public service examinations, with the expectation of pursuing them. These findings highlight the relevance of the topic both for entry into Accounting programs and for academic preparation aimed at public service examinations.

In this context, Public Sector Accounting (PSA) stands out as a fundamental tool for public management, as it provides consistent and timely information to support decision-making at different levels of government (Vega et al., 2015). PSA is also characterized by the integration of budgetary, economic, financial, and patrimonial records of public entities, promoting transparency, accountability, and efficiency in the use of public resources (Nascimento, 2022). Beyond this specific function, accountants may also perform activities in the public sector in areas such as auditing, controllership, cost management, and forensic accounting, thereby expanding their scope of professional practice.

In Brazil, entry into public service careers occurs primarily through civil service examinations, a mechanism established in Article 37, item II, of the Federal Constitution (Brazil, 1988). This form of recruitment aims to ensure equal access to public positions, promoting the selection of candidates with the qualifications required to perform public duties (Motta, 2011).

Given this model of entry, a relevant issue concerns the compatibility between the content required in examinations and the actual activities performed by professionals in the public sector. Previous studies point to a recurring disconnect between what is tested in exams and the real duties associated with public positions (Araujo et al., 2020; Leal et al., 2014; Oliveira et al., 2022). Moreover, the level of difficulty of the assessments often appears to be determined solely by the

remuneration offered, which may compromise the effectiveness of the selection process and the appropriate recruitment of professionals (Araujo et al., 2020).

In contrast to studies that identify misalignment between examinations and job functions, Silva et al. (2024) analyzed public examination notices requiring accounting knowledge, although not necessarily a degree in the field, and found a correspondence between the program content and the duties of the evaluated positions. This finding reinforces the importance of understanding the relationship between examination content and the practical demands of the job, ensuring that the selection process identifies candidates whose competencies align with functional requirements (Nascimento, 2022; Silva et al., 2024; Vega et al., 2015).

As a theoretical framework, research in the accounting field that examines assessment content has drawn on references from education and professional training, such as curriculum theory (Nasu, 2021), the National Content Proposal for Undergraduate Accounting Programs developed by the Brazilian Federal Accounting Council (CFC) (Freire et al., 2012), and the literature on competencies, skills, and knowledge (Rodrigues & Miranda, 2013). Unlike these studies, but in line with Barbosa et al. (2020), the present investigation proposes to evaluate the content of public examinations in light of Scriven's (1966) Evaluation Approach. Although this approach is primarily directed at curriculum evaluation, the author acknowledges its applicability to other forms of assessment. Furthermore, while Barbosa et al. (2020) also used Scriven (1966) as a theoretical basis, the present study differs by adopting an instrumental-consequential perspective rather than a formative-summative one.

Considering the interest of Accounting students and graduates in entering public service careers (Ferreira et al., 2020; Magalhães et al., 2022; Panucci-Filho, 2011), combined with the scarcity of studies that systematically examine accounting content required in public examinations (Freire et al., 2012; Silva et al., 2024), the broad applicability of Scriven's (1966) Evaluation Approach, and the pressing need to clarify the correspondence between such content and the duties inherent to the positions offered (Nascimento, 2022; Silva et al., 2024; Vega et al., 2015), this study aims to analyze the accounting syllabus content present in public service examinations for positions requiring a degree in Accounting, between 2020 and 2024, in light of Scriven's (1966) Evaluation Approach.

To conduct the analysis of syllabus content, Accounting exams from public service examinations organized by the Brazilian Center for Research in Evaluation and Selection and Event Promotion (Cebraspe) were selected. The choice of Cebraspe is justified by its national relevance, evidenced both by the number of examinations it organizes compared to other institutions and by the recognized technical quality of its assessments (Fontainha et al., 2015; Freire et al., 2012; Silva et al., 2024). In addition, according to subitem 1.1.1 of Notice No. 1 SEMA/AM, dated December 18, 2025 (SEMA/AM, 2025), Cebraspe exclusively holds the Cespe Method for conducting assessments, certifications, and selection processes, which is continuously improved based on academic research, algorithms, statistical procedures, and other advanced techniques to ensure reliable results. Finally, Cebraspe adopts a distinctive model of item construction based on Bloom's Taxonomy, using true/false statements, which is regarded as a modern instrument for knowledge assessment (Silva & Pelegrini, 2025).

The analysis of the questions was conducted using content analysis techniques, specifically the categorical approach, following the methodological framework proposed by Bardin (2011). Operationally, the categorization of questions was based on the areas and subareas of Accounting systematized by Oliveira (2002), which served as the theoretical-analytical reference for data classification and interpretation.

The findings revealed that the most frequently represented areas in the analyzed examinations were "Public Sector Accounting, Public Budgeting, and Public Finance" (31%) and "Financial Accounting" (28%). The analysis also indicated a correspondence between the required

syllabus content and the competencies inherent to the professional practice of accountants in the public sector.

The distinctive feature of this investigation lies in the approach adopted for analyzing Accounting questions in public service examinations, which is grounded in the classification of accounting areas and subareas proposed by Oliveira (2002). This perspective stands out due to its comprehensiveness and its alignment with the specificities of national scientific production in Accounting. By adopting this framework, the present study expands the analytical scope in relation to previous works that focused exclusively on Public Sector Accounting (Freire et al., 2012) or on identifying the most frequent topics in public examinations for accountant positions in 2011 and 2012, based on the National Content Proposal developed by the CFC (Rodrigues & Miranda, 2013).

This research offers three main contributions. The first, academic in nature, consists of supporting Higher Education Institutions by providing evidence and arguments to foster curricular reflections more closely aligned with the demands of the public sector (Cavalcante et al., 2011; Rodrigues & Miranda, 2013). In particular, by identifying and discussing recurrent content and assessment formats in public service examinations, the study contributes to enabling programs and courses to revisit their curricula, identify training gaps, and promote pedagogical adjustments guided by concrete demands of public service. Moreover, by aligning university education with institutional expectations associated with examinations and selection processes, the research supports discussions on the coherence between learning objectives, course content, and expected outcomes through the development of competencies. This strengthens the link between academic training, professional requirements, and the development of the field (Souza et al., 2013). Additionally, preparatory course managers may benefit from this research by gaining a better understanding of the thematic structure of examination content.

The second contribution is scientific and relates to the systematic organization of content from public examinations in the accounting field in light of the framework proposed by Oliveira (2002). By employing this framework as a structuring axis, the study enhances theoretical rigor in the classification of assessed topics, enabling a more analytical and less ad hoc interpretation of examination notices and tests. The areas and subareas defined based on Oliveira (2002) thus constitute a conceptual matrix that can be reapplied in future investigations within the public sector, promoting comparability across studies, methodological replicability, and standardization of categorization procedures. In this sense, the research contributes to advancing knowledge by offering a theoretical-operational framework applicable to different empirical contexts, particularly regarding the systematization and analysis of recurring accounting topics in selection processes and public service examinations.

The third contribution is social in nature and concerns the support provided to students, graduates, and professionals in the accounting field in their preparation for public service examinations. Given that previous studies indicate a strong interest among Accounting students in entering public service through such examinations (Magalhães et al., 2022; Krüger et al., 2023; Santos et al., 2018), the study gains social relevance by providing systematized information on the most frequent content and predominant thematic areas. By reducing informational asymmetries regarding Cebraspe examinations among candidates and offering guidance for more targeted study strategies, the research contributes to making the preparation process more efficient, particularly for candidates with limited access to preparatory courses or specialized materials. In this regard, the study also holds social value by providing qualified information, thereby expanding opportunities for professional entry into the public sector.

2 LITERATURE REVIEW

2.1 Scriven's Evaluation Approach (1966)

Although multiple authors have made relevant contributions to evaluation theories in the field of education, the present study adopts Scriven's Evaluation Approach (1966), as its applicability extends beyond the strictly educational context. The author himself states that, although his primary focus is on curriculum evaluation, "almost all of the points discussed transfer immediately to other types of evaluation" (Scriven, 1966, p. 1), indicating the general and non-restrictive nature of his conceptual framework.

Scriven (1966) distinguishes between the goals of evaluation, which involve addressing questions such as "how well does this instrument work?", "is it better than available alternatives?", and "is its use justified in terms of costs and benefits?", and the roles of evaluation, which vary according to the institutional context in which the evaluation is applied. This distinction is central to legitimizing the application of his framework to non-educational contexts, such as public service examinations, since the evaluative goals remain the same, namely, to assess knowledge, even though the institutional role of evaluation differs.

Additionally, an important typology proposed by Scriven (1966) concerns the distinction between instrumental evaluation and consequential evaluation. Instrumental evaluation focuses on the internal characteristics of the object being assessed, examining aspects such as content, structure, coherence, adopted criteria, and alignment with intended objectives. In contrast, consequential evaluation is concerned with the effects produced by the instrument, analyzing the outcomes and impacts resulting from its application, regardless of its stated intentions. Scriven (1966) argues that neither approach, in isolation, is sufficient for a sound judgment, advocating for the combination of instrumental and consequential criteria to produce more comprehensive and well-grounded evaluations. This typology reinforces the conception of evaluation as a broad process of judging merit and worth, applicable across different contexts and evaluative objects.

In this sense, the content of public service examinations may be understood as "evaluation instruments" subject to judgment regarding their merit, value, and utility, as proposed by Scriven (1966). Analogous to curriculum evaluation, the analysis of such examinations may encompass both an instrumental evaluation, focused on internal characteristics such as thematic scope, coherence, and alignment with professional objectives, and a consequential evaluation, concerned with the effects and implications of such content for candidates and for the selection process itself. Although Scriven (1966) emphasizes that combining these approaches is desirable for more comprehensive and consistent evaluations, the present study focuses on instrumental evaluation, emphasizing the analytical relevance of systematically examining the content of public examination tests.

Nevertheless, an indirect form of consequential evaluation is undertaken when discussing the results and contributions of the present study for students, graduates, and professionals in the accounting field, as well as for higher education institutions and managers of preparatory courses for public service examinations, all of whom may benefit from the findings presented. This occurs because, although the empirical analysis primarily focuses on the internal characteristics of the required content, that is, an instrumental evaluation, the interpretation of results naturally involves consideration of the potential effects arising from the dissemination and use of such evidence by different audiences.

Finally, in addressing goal-mediated evaluation, Scriven (1966) highlights the importance of examining the correspondence among three central elements: the intended objectives, the content effectively incorporated into the evaluation instrument, and the criteria used to assess its performance. He argues that rigorous evaluation requires attention to the internal consistency among these components in order to avoid discrepancies between stated objectives, implicit objectives, and what is actually assessed.

This methodological concern reinforces the relevance of instrumental evaluation in the context of this research, as the systematic analysis of examination content allows for the identification of the degree of alignment between the knowledge required in public service examinations and the professional purposes underlying the evaluated positions. Thus, although the present study does not directly measure the attainment of specific objectives, it aligns with Scriven's (1966) framework by contributing to the verification of the internal coherence and adequacy of the evaluation instrument, a necessary condition for judgments of merit and utility.

2.2 The Public Accountant and the Role of Accounting in the Public Sector

Professionals in Public Sector Accounting (PSA) perform a strategic role in consolidating a public administration grounded in responsibility and rigor in the management of state resources, positioning themselves as transformative agents in the administrative practices of governmental entities. Their work goes beyond the technical execution of accounting procedures, assuming a prominent role in promoting transparency, accountability, and efficiency in the allocation and control of public resources, which are essential elements of good governance in the public sector (Pedrosa et al., 2024; Silva Júnior, 2001).

Beyond ensuring legal compliance, public accountants are responsible for interpreting and providing strategic information that is fundamental to managerial decision-making, extending beyond the mere presentation of results (Costa & Souza, 2018). The analytical dimension of their work is indispensable, as it ensures that decisions are grounded in accurate and relevant data, aligned with the objectives of PSA, whose central purpose is to provide robust informational support for management characterized by efficiency, transparency, and a focus on the public interest in the use of state resources.

The relevance of the public accountant is directly reflected in accountability and fiscal control, making this professional essential for ensuring that public managers are properly held accountable to society (Costa & Souza, 2018). Their role is widely recognized not only by oversight bodies but also by various actors within public administration, given its high level of technical complexity and specialized expertise (Franco & Nascimento, 2011). This recognition reinforces the connection between accounting and its social function, highlighting its importance in promoting accountability and strengthening transparency in governmental actions. Accordingly, accounting professionals in the public sector must possess a diverse set of competencies and skills (Silva Júnior, 2001).

Accountants have multiple opportunities for insertion within public institutions, performing roles such as public accountant, tax auditor, accounting officer, or member of courts of accounts. For graduates in Accounting, opportunities extend to specialized areas such as internal control, governmental auditing, and tax and budgetary oversight (Paula & Bezerra Filho, 2024). Among the most common positions are accounting analyst, tax auditor, internal auditor, forensic accountant, and control analyst, with roles distributed across the different levels of public administration, federal, state, and municipal, demonstrating the breadth and importance of the profession in the public sector.

PSA is fundamental to the administration of public entities and represents one of the most concrete expressions of the accounting profession within the public sphere (Costa & Souza, 2018). Its function encompasses the study, control, recording, interpretation, and guidance of administrative acts. Beyond demonstrating the use of public resources, PSA provides crucial information that supports decision-making within the public sector (Silva et al., 2019), strengthening control and transparency in management.

In this sense, PSA constitutes one of the core functions of accounting professionals in the governmental sphere. Its objectives include monitoring public assets and their variations, as well as managing budgets and overseeing the execution of revenues and expenditures (Nascimento,

2022). Given this scope, accounting control mechanisms become essential instruments for promoting efficiency and effectiveness in the management of public funds, ensuring proper financial, economic, and patrimonial management (Nascimento, 2022).

Moreover, by capturing and processing information from internal and external sources, PSA fulfills its social function by promoting accountability, enabling communication with society, and evidencing the impacts of administrative decisions on the broader system through disclosure (Souza et al., 2013). In this context, PSA operates as a strategic repository of data, providing essential inputs for decision-making, institutional control, and transparency, thereby contributing to the sustainability of the State. The public accountant thus plays a critical role, from the generation of information to its analysis and use in the formulation of public policies.

This conception is consistent with the provisions of Law No. 12,527/2011 (Brazil, 2011), which establishes the State's duty to ensure access to information in a transparent, understandable, and accessible manner. In this context, PSA goes beyond its technical recording function, acting as an instrument for promoting transparency and accountability while also enhancing citizen participation in social control, enabling society to exercise its right to oversee administrative actions and the conduct of public management.

2.3 Content of Public Service Examinations

The syllabus content specified in public service examinations corresponds to the set of knowledge areas that will be assessed (Donatangelo & Santos, 2018). These contents are outlined in a specific section of the examination notices, where the subjects, disciplines, and topics required in the tests are listed based on the skills necessary for each position.

Examination boards play a central role, as they are responsible for designing the assessment instruments in accordance with the parameters established by the organizing institution. Each board exhibits a particular profile, with its own relatively standardized styles of item construction (Araujo et al., 2020; Macêdo et al., 2016; Silva et al., 2024).

In light of this context, studies have been conducted to analyze the syllabus content required in public service examinations, both in the field of Accounting (Freire et al., 2012; Silva et al., 2024) and in other areas of knowledge (Donatangelo & Santos, 2018). Beyond thematic mapping of test items, research has also examined the alignment between examination requirements and the actual duties associated with the positions (Leal et al., 2014; Silva et al., 2024), as well as the overall quality of selection processes (Macêdo et al., 2016; Oliveira et al., 2022).

Specifically in the accounting field, Silva et al. (2024) conducted a study aimed at identifying, classifying, and analyzing the accounting syllabus content required in federal and state public service examinations that did not require a specific degree in Accounting. The study focused on examinations organized by Cespe/Cebraspe between 2013 and 2022. The findings revealed that the most recurrent contents, even for candidates without a degree in Accounting, were predominantly related to Public Sector Accounting, Public Budgeting, and Public Finance (29%) and Financial Accounting (28%), followed by Auditing (17%), Accounting Theory (11%), Management Accounting (9%), and Cost Accounting (6%).

Silva et al. (2024) emphasize the importance of accounting content in the preparation of candidates for public positions, arguing that even those without formal training in Accounting must demonstrate knowledge related to the management and control of public resources and assets. The authors further argue that the content required in these examinations is consistent with the practical demands of professional activities in the public sector, indicating an alignment between the required accounting knowledge and the functional responsibilities of the positions, regardless of formal academic background in Accounting.

More specifically, Freire et al. (2012) sought to identify the most frequently tested topics in Public Sector Accounting in public service examinations conducted between 2003 and 2009 by Cespe, focusing on positions requiring a degree in Accounting. The study categorized test items into thematic subgroups, associating them with the curriculum proposal developed by the Federal Accounting Council (CFC). The results showed a predominance of items related to Public Assets (21.66%), including concepts, classifications, and stages of public revenue and expenditure, followed by Public Budgeting (21.09%), reinforcing their centrality in assessments for accountants.

Additionally, Freire et al. (2012) concluded that, at the time, the curriculum proposal established by the CFC comprehensively and effectively covered the content related to Public Sector Accounting, even exceeding the scope typically required in examinations. This suggests that the curriculum may serve as a normative reference for Accounting programs, offering a broad view of the field.

In the same vein, Rodrigues and Miranda (2013) investigated the incidence of professional topics outlined in the CFC curriculum that were most frequently required in examinations for accounting positions. The study analyzed 34 examinations conducted in 2011 and 2012 by different boards, totaling 1,005 questions. The findings indicated a predominance of topics related to Public Finance Management and Public Sector Accounting, which accounted for 40% of the total. However, a significant discrepancy was observed between this representation and the number of instructional hours allocated to Public Sector Accounting in the CFC curriculum (90 hours), revealing a misalignment between proposed academic training and examination demands.

In summary, the discussion regarding syllabus content in public service examinations in the accounting field reveals both gaps and a lack of consensus. On the one hand, Freire et al. (2012) argue that the CFC curriculum comprehensively covers Public Sector Accounting content, even surpassing examination requirements. On the other hand, Rodrigues and Miranda (2013) identify a mismatch between the curricular workload and the significant presence of such content in examinations. Despite these differences, both studies, as well as Silva et al. (2024), agree that topics related to Public Sector Accounting are the most prevalent in public service examinations and that this area is both relevant and necessary for professional practice in the public sector.

In this context, the effective integration of theory and practice, supported by an appropriate workload, not only enhances student training but also contributes to improving the quality of services provided by the public sector.

3 METHODOLOGICAL PROCEDURES

3.1 Sample and Data Collection

Initially, all public service examination notices organized by Cebraspe and available on its official website were analyzed, covering the period from 2020 to 2024, whose tests and final answer keys were published by the first half of 2025. The analysis included examinations from the federal, state, district, and municipal levels, as well as entities with a private legal nature. It is noteworthy that private entities may also conduct selection processes through public examinations, particularly for hiring employees under labor law regimes, in accordance with their bylaws. Among the entities considered are mixed-capital companies, public enterprises, and other organizations such as ApexBrasil, Funpresp, professional councils such as CAU (Council of Architecture and Urbanism of Brazil), Dataprev, Petrobras, and Telebras, among others. Although these entities do not have a strictly public nature, they were classified within federal, state, district, or municipal levels due to the scope of their operations.

The choice of Cebraspe is justified by its relevance as the largest examination board in the national context, standing out both for the volume of examinations it organizes compared to other

boards and for the recognized quality of its assessments (Fontainha et al., 2015; Freire et al., 2012; Silva et al., 2024). Moreover, examination boards are understood to have specific assessment profiles, which reinforces the importance of conducting an in-depth analysis of a prominent board that serves as a reference for others (Araujo et al., 2020; Macêdo et al., 2016; Silva et al., 2024). Finally, Cebraspe examinations present a distinctive characteristic that limits direct comparisons. Most of its tests follow a true or false format, in which assessment is conducted through "items" rather than traditional multiple-choice questions. According to the board, this format enables a more in-depth assessment of specific content and items structured based on Bloom's Taxonomy. In this model, candidates are evaluated based on their knowledge rather than on the possibility of guessing through the elimination of alternatives, since each incorrect answer results in the loss of a correct one.

After the preliminary analysis of all examinations, only those in which the position required a specific degree in Accounting were selected. Based on these criteria, 65 public examinations with administered tests were identified, offering positions that required a higher education degree in Accounting, either exclusively or in combination with other fields, as presented in Table 1.

Table 1
Description of the Selected Public Examinations

Panel A: Representativeness of the Selected Examinations Relative to the Total Number of Examinations Conducted

Periods	**2020**	**2021**	**2022**	**2023**	**2024**	**Total**
(a) Total Examinations	23	59	48	57	48	235
(b) Selected Examinations: Requirement of a Degree in Accounting	6	11	12	17	19	65
(c) Representativeness (b/a)	**26%**	**19%**	**25%**	**30%**	**40%**	**28%**

Panel B: Description of Educational Requirements of the Selected Examinations

	2020	**2021**	**2022**	**2023**	**2024**	**Total**	**%**
Exclusive requirement of a degree in Accounting	5	5	7	12	17	46	71%
Requirement of a degree that included Accounting	1	6	5	5	2	19	29%
Selected Examinations	**6**	**11**	**12**	**17**	**19**	**65**	**100%**

Source: Prepared by the authors based on data available on the official Cebraspe website, 2025

The examination board conducted a total of 235 public service examinations between 2020 and 2024, of which 65 offered positions requiring a higher education degree in Accounting. Among these, 46 (71%) required a degree exclusively in Accounting, while 19 (29%) required Accounting as one of the acceptable degree options. These results indicate that a Bachelor's degree in Accounting represents a significant requirement for entry into public service, appearing in 28% of the examinations conducted during the period.

Based on the selection of public examinations, which considered only those offering positions requiring a degree in Accounting, Table 2 presents the composition of the analyzed items:

Table 2
Composition of the Analyzed Items

Periods	**2020**	**2021**	**2022**	**2023**	**2024**	**Total**	**%**
Analyzed Examinations	6	11	12	17	20	65	
Positions/Tests	6	20	18	22	38	104	
Total Accounting Questions	267	402	581	744	1.096	3.051	100%
Annulled Questions	4	3	8	13	23	50	2%
Total Number of Questions Analyzed	**263**	**399**	**573**	**731**	**1.073**	**3.001**	**98%**
Basic Questions	9	4	0	0	8	21	
Specific Questions	254	395	573	731	1.065	2.980	

Source: Prepared by the authors.

From the analysis of the 65 public service examinations selected for the study, it was observed that 104 tests were administered, as some examinations included more than one position in the sample. Across these tests, a total of 3,051 Accounting questions were identified. Of these, 50 questions (2%) were annulled by the examination board and were therefore excluded from the final sample. Based on these criteria, the study comprises a sample of 3,001 Accounting questions, representing 98% of the total questions and 100% of the valid questions.

It is noteworthy that Cebraspe employs both item-based (true or false) and question-based (multiple-choice) formats in its examinations. In the analyzed sample, the item-based format predominated, accounting for 2,343 items (78%) of the evaluated questions/items, while the multiple-choice format totaled 658 questions (22%). For the purposes of this study, both items and questions are generically referred to as "questions."

It is also important to highlight that, although the sample is robust and includes a total of 3,001 questions from examinations conducted across various administrative levels, the study is limited to the analysis of questions administered by Cebraspe. Even though this board is regarded as a benchmark in the national context of public examinations, the results are not generalizable to the entire landscape. However, they may serve as a reference for other examination boards seeking to improve their assessment processes based on the findings of this study.

3.2 Content Analysis

After the selection of the tests and the tabulation of all questions, the stages of Content Analysis proposed by Bardin (2011) were applied to classify the selected questions, encompassing: (i) pre-analysis, in which the material was organized and an initial reading of the questions was conducted; (ii) exploration of the material, in which the questions were coded, transforming raw data into meaningful units of analysis; (iii) treatment of results and interpretation, in which meaning was attributed to the content of the questions, establishing connections with the theoretical framework and enabling an in-depth analysis of the content required in the examinations; and (iv) inference.

The pre-analysis involved the individual reading of all tests and questions. In some tests, questions were identified by broad subject areas, such as "accounting," "administration," or "economics," while in others they were classified only as general or specific content. This classification was based on the syllabus items described in the examination notice and did not necessarily correspond to the framework adopted in the present study. Nevertheless, familiarity with the full set of questions obtained during the pre-analysis was essential for assessing whether the accounting framework proposed by Oliveira (2002) was sufficient and adequately reflected the content present in the examinations. It was observed that all accounting-related content in the tests could indeed be classified within the proposed areas.

Subsequently, the analysis proceeded to the exploration phase, involving the coding and categorization of all questions. The classification used as the basis for coding was the set of accounting areas described by Oliveira (2002). In the referenced study, the author categorizes accounting into areas and subareas, organizing the topics addressed within each segment. As noted, the pre-analysis indicated that all questions could be assigned to a given area; however, not all subareas were represented. This outcome was expected, given that accounting is an applied social science in which new topics may emerge and be incorporated into existing areas of study. Therefore, although the initial coding framework was adopted, it was adapted through the inclusion of new subareas to fully encompass the content present in the questions. It is important to note that Oliveira (2002) identified a broader range of areas than those presented in Table 3. However, for the purposes of this study, only the areas and subareas that were effectively

represented in the analyzed questions were included. The final categories, comprising areas and subareas, are presented in Table 3.

Table 3
Accounting Areas and Subareas

Area	Code	Subareas
External and Internal Auditing (AUD)	AUD1	Quality control of audit services
	AUD2	Audit planning and assessment of inherent risks
	AUD3	Provision of audit services and integration of internal and external audit services
	AUD4	Audit reports
Cost Accounting (CUS)	CUS1	Costing methods, concepts, measurement, recording, recognition, and disclosure of costs and expenses
	CUS2	Cost information systems
Financial Accounting (FIN)	FIN1	Measurement, recording, recognition, and disclosure of elements, financial statements, notes to the financial statements, accounting standards, and tax regulations
Management Accounting (GER)	GER1	Analysis of financial statements and controllership
	GER2	Cost analysis, strategic cost management, financial management, transfer pricing, and performance evaluation
Accounting for Specific Types of Organizations (ORG)	ORG1	Accounting and tax aspects related to small and medium-sized enterprises, individual micro-entrepreneurs (MEIs), and the Simples Nacional regime
Accounting for Companies in Specific Types of Activities (ATV)	ATV1	Specific accounting aspects in real estate entities, cooperatives, agribusiness entities, pension funds, and financial institutions
Public Sector Accounting, Public Budgeting, and Public Finance (PUB)	PUB1	Measurement, recording, recognition, and disclosure of elements, financial statements, and the chart of accounts in the public sector
	PUB2	Public budgeting
	PUB3	Fiscal Responsibility Law
	PUB4	Public sector information systems
Tax Accounting (TRI)	TRI1	Concepts, recording, and legislation of taxes and tax planning
	TRI2	Information systems and the Public Digital Bookkeeping System (SPED)
Professional Practice (PRO)	PRO1	Professional ethics
	PRO2	Regulation and oversight of the accounting profession
Forensic Accounting (PER)	PER1	Forensic accounting aspects: execution, responsibilities, reports, and expert opinions
Accounting Theory (TEO)	TEO1	Theoretical, conceptual, and doctrinal aspects
	TEO2	Accounting principles and standards
Other Topics (OUT)	OUT1	Actuarial concepts and calculations
	OUT2	Financial mathematics
	OUT3	Other topics not covered in the previous categories

Source: Adapted from Oliveira (2002).

The coding and categorization process was carried out manually, supported by spreadsheet organization using Microsoft Excel. The database included codes assigned to each analyzed question, as well as information on the examinations, positions, year, type of question (general or specific knowledge), and question format (questions or items), in addition to the question texts themselves and the classification of identified areas and subareas.

For each question, the initial classification was conducted at the subarea level. This process was facilitated by the fact that the reference study (Oliveira, 2002) already provided a set of subareas for each accounting area. When none of the predefined subareas were suitable, the researchers introduced a new subarea within the overall classification framework. Based on the identification of the subarea, which is a more descriptive category, the classification into broader

areas was subsequently carried out, ensuring consistency with the theoretical matrix proposed by Oliveira (2002).

Considering the specific characteristics of Cebraspe, which predominantly employs item-based assessments, the individual and exclusive classification into a single subarea was facilitated, as items tend to reflect only one specific content. This characteristic further supports the choice of Cebraspe, since the diversity of assessed content tends to be greater due to the larger number of items compared to traditional questions. For example, a test may contain 120 distinct and independent items, whereas in a multiple-choice format, these would correspond to approximately 25 to 30 questions.

Despite the predominance of items, multiple-choice questions were also analyzed. In some cases, questions could be classified into two or more subareas, as they encompassed different content domains, particularly at the subarea level. In such cases, to maintain adherence to Bardin's (2011) content analysis framework, exclusivity was prioritized. The classification was therefore based on the correct alternative, assigning the question to the corresponding subarea.

After completing the classification of all questions, and given the inclusion of new subareas, all questions were reanalyzed and their classifications adjusted according to the final classification model, as presented in Table 3, in order to ensure methodological consistency.

Finally, the stages of data treatment, analysis, and inference were conducted, as presented and discussed in the following section. The analyses were carried out in comparison with previous studies, the adopted theoretical framework, and inferential insights that enable addressing the research objective.

4 RESULTS AND ANALYSIS

The analysis by accounting area and year, as presented in Table 4, shows that, within the sample of Cebraspe questions, certain areas predominate throughout the entire period, although with variations across years. Regarding the average number of accounting items per test, a variation is observed in 2020. This fluctuation can be explained by the reduced number of examinations conducted in that year due to the COVID-19 pandemic.

Table 4

Questions by Year and Accounting Area

Areas	2020		2021		2022		2023		2024		Total	
	Qtd	%	Qtd	%	Qtd	%	Qtd	%	Qtd	%	Qtd	%
Public Sector Accounting	85	32%	67	17%	235	41%	233	33%	312	30%	932	31%
Financial Accounting	77	29%	127	32%	134	23%	205	29%	289	27%	832	28%
Auditing	48	18%	41	10%	74	13%	48	7%	155	15%	366	12%
Management Accounting	12	5%	46	12%	37	6%	64	9%	40	4%	199	7%
Accounting Theory	12	5%	29	7%	20	3%	52	7%	78	7%	191	6%
Cost Accounting	11	4%	35	9%	14	2%	66	9%	61	6%	187	6%
Tax Accounting	10	4%	17	4%	26	5%	29	4%	49	5%	131	4%
Specific Activities	1	0%	21	5%	3	1%	-	-	34	3%	59	2%
Forensic Accounting	4	2%	-	-	10	2%	2	0%	6	1%	22	1%
Specific Organizations	-	-	-	-	2	0%	4	1%	2	0%	8	0%
Professional Practice	-	-	-	-	-	-	2	0%		0%	2	0%
Other	3	1%	16	4%	18	3%	7	1%	28	3%	72	2%
Total Questions	**263**		**399**		**573**		**712**		**1.054**		**3.001**	100%
Number of Tests	6		20		18		22		38		104	
Questions per Test	44		20		32		32		28		29	

Source: Prepared by the authors. Qtd = Quantity.

As observed in other studies of a similar nature (Rodrigues & Miranda, 2013; Silva et al., 2024), there is a predominance of Public Sector Accounting, Public Budgeting, and Public Finance

(31%) in the analyzed public service examinations. These results differ from those found in studies that examined content in other assessment contexts, such as the ENADE and the CFC Sufficiency Exam (Nasu, 2021; Oliveira et al., 2019), in which Public Sector Accounting appears among the least represented areas.

The higher representation of Public Sector Accounting in public examinations is consistent with the context of these selection processes for accounting professionals, as they will perform activities directly related to the patrimonial, financial, and budgetary control of public entities, which are core topics of this area (Nascimento, 2022). In this sense, the greater representation in public examinations and the lower representation in other general assessment exams reinforce that the content of examinations developed and administered by Cebraspe is aligned with the activities most commonly performed by accounting graduates in the public sector.

Financial Accounting ranks second (28%). In studies conducted in other accounting assessment contexts, this area has consistently appeared among the most relevant (Nasu, 2021; Oliveira et al., 2019; Rodrigues & Miranda, 2013; Silva et al., 2024). It is also noteworthy that, in the present study and considering the analyzed sample, Financial Accounting ranked first in 2021. This can be explained by the fact that, among the 20 positions analyzed that year, 11 were associated with entities of a partially private nature, such as Petrobras, Telebras, APEX, and Funpresp. In these cases, Financial Accounting constitutes the core accounting framework of organizations, providing further evidence that the content required is aligned with the professional responsibilities of accounting practitioners.

In general, the representation of Financial Accounting in the sample is justified by its fundamental role in providing information to users. This area forms the foundation of accounting knowledge, and its mastery is essential for application across various accounting domains, thereby increasing its relevance in the context of public service examinations.

In this sense, its representation reflects both its importance for public administration and its connection with regulatory aspects. On the one hand, it highlights the need for professionals capable of ensuring the quality and reliability of accounting information, which is essential for governmental transparency and public accountability. On the other hand, it underscores the demand for advanced technical knowledge, both of which are necessary for accounting graduates working in the public sector.

The area of Auditing (12%), together with Forensic Accounting (1%), accounts for 13% of the total sample. This result, similar to that found by Silva et al. (2024), reflects the relevance of auditing and forensic accounting as instruments of control and accountability in public management. The presence of this area in the analyzed examinations can be justified by the fundamental role of auditing in reducing information asymmetry between citizens and governments, as well as in enhancing the legitimacy of public management actions (Hay & Cordery, 2016). Furthermore, among the analyzed positions, 16 were related to auditing or forensic roles, reinforcing the coherence of this emphasis.

Government auditing functions as an essential mechanism for ensuring transparency and the proper use of public resources, guided by regulatory frameworks established by oversight bodies and best practices in auditing. Its primary objective is to safeguard the integrity of public management and to ensure accountability for potential irregularities in accordance with applicable legislation. Therefore, the inclusion of this content is highly relevant to the professional practice of accounting graduates in the public sector.

The areas of Management Accounting (7%) and Cost Accounting (6%), although distinct in their specific focuses, complement each other in providing strategic information for decision-making processes. They support internal users in operational and strategic planning, as well as in controlling and optimizing organizational resources.

The presence of these areas in public examinations administered by Cebraspe highlights their importance for the modernization of public management, particularly in the pursuit of efficiency and resource optimization. This demand reflects the need for professionals who are not only capable of meeting legal requirements but also of contributing to strategic management by providing accurate information for decision-making and effective cost control in government contexts.

Similarly, Accounting Theory (6%) is relevant, as mastery of theoretical foundations is essential for explaining and interpreting complex practices, as well as for developing critical skills necessary for professional performance. This perspective is particularly important in the public sector, where understanding theoretical principles is required for the proper application of accounting standards and procedures, especially in situations that involve professional judgment.

The remaining areas showed lower representation in the analyzed questions; however, they still represent important contributions of accounting to the public sector. Their lower representation is justified by the specific nature of their content, which is typically required in examinations aimed at organizations with particular functions or positions demanding specialized knowledge. Once again, there is an observable alignment between the content required and professional responsibilities, as these areas are not universally applicable to all accounting roles within public organizations.

Given the need for a more detailed understanding of the content, Table 5 presents the distribution of subareas within the main accounting areas identified, based on the sample of Cebraspe questions.

Table 5

Questions by Year, Accounting Area, and Subarea

Area	Subarea	2020	2021	2022	2023	2024	Total	% Área	% Total
Public Sector Accounting, Public Budgeting, and Public Finance (PUB)	PUB1	80	63	171	211	286	811	87%	27%
	PUB2	4	1	35	17	12	69	7%	2%
	PUB3		3	20	4	9	36	4%	1%
	PUB4	1		9	1	5	16	2%	1%
	Total PUB	**85**	**67**	**235**	**233**	**312**	**932**	**100%**	**31%**
Financial Accounting (FIN)	FIN1	77	127	134	205	289	832	100%	28%
	Total FIN	**77**	**127**	**134**	**205**	**289**	**832**	**100%**	**28%**
External and Internal Auditing (AUD)	AUD1	1			1		2	1%	0%
	AUD2		3	4	10	11	28	8%	1%
	AUD3	39	37	67	28	139	310	85%	10%
	AUD4	8	1	3	9	5	26	7%	1%
	Total AUD	**48**	**41**	**74**	**48**	**155**	**366**	**100%**	**12%**
Management Accounting (GER)	GER1	12	43	34	58	35	182	91%	6%
	GER2		3	3	6	5	17	9%	1%
	Total GER	**12**	**46**	**37**	**64**	**40**	**199**	**100%**	**7%**
Accounting Theory (TEO)	TEO1	12	26	19	51	59	167	87%	6%
	TEO2		3	1	1	19	24	13%	1%
	Total TEO	**12**	**29**	**20**	**52**	**78**	**191**	**100%**	**6%**
Cost Accounting (CUS)	CUS1	9	34	14	64	54	175	94%	6%
	CUS2	2	1		2	7	12	6%	0%
	Total CUS	**11**	**35**	**14**	**66**	**61**	**187**	**100%**	**6%**
Tax Accounting (TRI)	TRI1	10	17	23	23	45	118	90%	4%
	TRI2			3	6	4	13	10%	0%
	Total TRI	**10**	**17**	**26**	**29**	**49**	**131**	**100%**	**4%**
Accounting for Companies in Specific Types of Activities (ATV)	ATV1	1	21	3		34	59	100%	2%
	Total ATV	**1**	**21**	**3**		**34**	**59**	**100%**	**2%**
Forensic Accounting (PER)	PER1	4		10	2	6	22	100%	1%
	Total PER	**4**		**10**	**2**	**6**	**22**	**100%**	**1%**
Accounting for Specific Types of Organizations (ORG)	ORG1			2	4	2	8	100%	0%
	Total ORG			**2**	**4**	**2**	**8**	**100%**	**0%**
Professional Practice (PRO)	PRO1				1		1	50%	0%
	PRO2				1		1	50%	0%
	Total PRO				**2**		**2**	**100%**	**0%**
Other Topics (OUT)	OUT1	2		3			5	7%	0%
	OUT2			2	5	5	12	17%	0%
	OUT3	1	16	13	2	23	55	76%	2%
	Total OUT	**3**	**16**	**18**	**7**	**28**	**72**	**100%**	**2%**
Total Geral		**263**	**399**	**573**	**712**	**1054**	**3001**		**100%**

Source: Prepared by the authors.

The analysis of subareas reveals important aspects regarding the distribution of specific content within the analyzed sample. Subarea FIN 1 (measurement, recording, recognition, and disclosure of elements, financial statements, notes to the financial statements, accounting and tax standards) was the most prominent, representing 28% of the total of 3,001 analyzed questions. For the sample, a similarity can be observed in the assessment of accounting content for positions requiring a degree in the field, as in the present study, and for positions that do not require specific academic training in Accounting (Silva et al., 2024).

This representativeness reflects the importance of technical accounting expertise, as professionals must remain continuously updated to effectively contribute to decision-making processes. The presence of these topics in Cebraspe examinations highlights the value attributed to the accountant's ability to master fundamental technical aspects, such as recording economic transactions, applying standards, and preparing financial reports, which are essential competencies in both the public and private sectors.

Subarea PUB1 (measurement, recording, recognition, and disclosure of elements, financial statements, and the chart of accounts in the public sector) was the second most prominent in the sample, representing 27% of total questions and 87% of PUB-related questions. The remaining PUB subareas, which are more legal or technical in nature, showed lower levels of representation. PUB2 and PUB3, for example, related to public budgeting and the Fiscal Responsibility Law, exhibited lower representation than in previous studies (Freire et al., 2012). Given their importance for professional practice in the public sector, it is likely that these topics are not exclusively addressed within accounting questions, but also appear in questions related to Law and Public Financial Management, suggesting an interdisciplinary approach by the examination board rather than restricting such topics solely to Public Sector Accounting.

The low representation of PUB4 (public sector information systems) is noteworthy. The analyzed questions revealed limited emphasis on knowledge of public accounting systems, such as SIAFI. This may suggest that the examination board assumes that such knowledge is not a prerequisite for entry and will instead be acquired in practice. However, proficiency in these systems would enable more robust data analysis within the public sector.

According to Merhi (2021), data analysis and the use of information systems have become essential for improving government operational efficiency, enhancing public service delivery, and supporting more effective policymaking. In this sense, the limited emphasis on this subarea may indicate that selected candidates may require additional time to meet contemporary demands in public administration. Therefore, the low representation of information systems content in the analyzed examinations suggests a gap between the competencies assessed by Cebraspe and the actual demands of modern public management, which increasingly requires professionals capable of using and interpreting information systems for evidence-based decision-making.

The emphasis within the PUB area demonstrates that the examination board prioritizes general knowledge of governmental accounting in public service examinations, reflecting the specific requirements of professional practice in the public sector. This concentration is justified by the need for professionals who demonstrate mastery of governmental accounting practices, including the treatment of patrimonial, budgetary, and fiscal information, in accordance with the Brazilian Accounting Standards Applied to the Public Sector (NBCASP) and the Manual of Accounting Applied to the Public Sector (MCASP).

When analyzing the two most relevant subareas (FIN1 and PUB1), there is a concentration on similar technical-theoretical aspects, applied to financial (general) and public (specific) contexts. Together, these two subareas account for more than half of the accounting questions (55%), reflecting the centrality of measurement and recording as core pillars of accounting

practice. This suggests that Cebraspe emphasizes general knowledge of accounting content for entry into positions requiring a degree in Accounting.

These contents are essential to ensure the quality and reliability of information generated in both public and private sectors. The emphasis on technical and theoretical aspects demonstrates the board's recognition that mastery of recording, measurement, and disclosure processes forms the foundation for efficient and transparent accounting, which is crucial for accountability to society and for organizational decision-making. Moreover, this concentration aligns with the practical demands of the profession, in which accuracy in bookkeeping and proper application of measurement standards are necessary for preparing financial statements and complying with legal and regulatory requirements.

Across all areas, a concentration in specific subareas was observed. In Auditing, 85% of questions were concentrated in the provision of audit services (AUD3). In Cost Accounting, 94% focused on costing methods (CUS1). This pattern was also observed in Management Accounting (91% in GER1, analysis of financial statements) and in Tax Accounting (90% in TRI1, concepts and tax recording).

Unlike other areas, and considering the analyzed sample, Auditing showed a greater emphasis on practical aspects rather than purely theoretical content. Subarea AUD3 (provision of audit services and integration of internal and external auditing) was the most prevalent. Questions addressed practical aspects of audit execution, tools, types of auditing, and governmental auditing. This strong presence reflects the importance of auditing in the public sector as a key mechanism for identifying irregularities and ensuring compliance with constitutional and regulatory standards. Furthermore, the practical orientation of these questions suggests an interest in candidates with applied knowledge, which is consistent with the level of examinations and the expectations associated with roles in institutions such as Treasury Departments, Courts of Accounts, and state comptroller offices.

In Cost Accounting, another specialized area, the analyzed questions were more focused on theoretical aspects of costing methods (CUS1), consistent with findings by Silva et al. (2024). In Management Accounting, subarea GER1 (analysis of financial statements and controllership) was also predominant. The combined representation of Management Accounting and Cost Accounting reflects the growing importance of cost accounting in the public sector, where it plays a key role in managing public entities and preparing managerial reports.

This knowledge has become even more relevant with the introduction of NBC TSP 34 in November 2021, which mandates that all public entities generate cost information through the implementation of cost systems to improve public governance. The standard also emphasizes the central role of the public accountant in this process, reinforcing the relevance and timeliness of including such content in examinations for the selection of public servants. However, despite the theoretical emphasis observed, there was no significant number of questions addressing information systems, even though such systems are required by the standard.

In the area of Accounting Theory, TEO1 (theoretical, conceptual, and doctrinal aspects) accounted for 87% of the area, while TEO2 (accounting principles and standards) represented 13%. This distribution reflects the importance of theoretical foundations in the education of accounting professionals, integrating both theoretical and practical dimensions. Mastery of theoretical principles is essential for understanding and applying accounting concepts in the public sector.

The remaining areas and subareas, in general, did not show significant representation within the analyzed context. Although they are less frequently assessed, they remain relevant for professional training. These include specialized topics related to specific sectors, tax aspects, and financial mathematics, all of which are part of the professional activities of public accountants.

4.1 Discussion of Findings in Light of Scriven's Evaluation Approach (1966)

In light of Scriven's Evaluation Approach (1966), the findings of this study can be primarily interpreted from the perspective of instrumental evaluation, as the analysis focused on the internal characteristics of the content required in public service examinations for accounting graduates administered by a specific board (Cebraspe). In this regard, the predominance of Public Sector Accounting, Public Budgeting, and Public Finance (31%) and Financial Accounting (28%) reveals a consistent pattern in the board's content selection, emphasizing knowledge directly related to the core responsibilities of professional practice in the public sector, such as the recording, measurement, recognition, and disclosure of accounting and fiscal information, including the preparation of explanatory notes.

From Scriven's (1966) perspective, these results suggest that the analyzed examinations demonstrate internal coherence between the object of evaluation and its institutional purpose, insofar as the required content broadly reflects the technical knowledge considered essential for the performance of public accountants. This alignment reinforces the instrumental merit of the evaluated instruments, indicating that the thematic structure of the tests corresponds to the implicit objectives of public service examinations, namely, the identification of candidates with technical proficiency aligned with the contemporary demands of public administration.

In Scrivenian terms, such coherence strengthens the instrumental value of the examinations administered by Cebraspe, as it reduces the risk of mismatch between the knowledge assessed and the technical competencies required for professional performance. Thus, the findings suggest that, at least with regard to the traditional core of accounting education applied to the public sector, the examinations adequately fulfill their evaluative role by selecting candidates with mastery of essential knowledge for institutional practice.

Despite the observed alignment between predominant content and the core responsibilities of public accountants, the instrumental evaluation also reveals relevant gaps and limitations in the thematic structure of the analyzed examinations. In particular, the low incidence of questions related to Professional Ethics and Accounting Information Systems suggests an underrepresentation of knowledge areas that have become increasingly central to contemporary practice in the public sector.

Based on Scriven's (1966) Evaluation Approach, such gaps partially compromise the instrumental merit of the evaluation instruments, as they may reflect an incomplete coverage of the knowledge required for the full performance of the role. Therefore, although the examinations demonstrate coherence with the traditional core of accounting education, the findings indicate that certain strategic content areas remain marginalized, limiting the scope of the evaluation and raising questions regarding the adequacy of the required content in light of current public administration demands.

In summary, from Scriven's (1966) perspective, the results indicate that the analyzed public service examinations exhibit instrumental merit by prioritizing content aligned with the traditional core of public accounting practice, ensuring internal coherence between the object of evaluation and the institutional purpose of the selection process. However, the identification of relevant gaps in areas such as Professional Ethics and Accounting Information Systems highlights limitations in the breadth of the evaluation instruments, which may not sufficiently encompass knowledge that plays an increasingly important role in contemporary public sector accounting practice.

In this sense, although the examinations adequately fulfill their evaluative function in selecting candidates with core technical competencies, the findings suggest the need to refine the content requirements in order to enhance the value and utility of public service examinations as modern and comprehensive tools for assessment and selection. Thus, the application of Scriven's (1966) framework not only allows for the recognition of the merits of the analyzed examinations

but also points to pathways for strengthening their evaluative consistency in response to ongoing institutional and professional transformations.

5 FINAL CONSIDERATIONS

This study aimed to analyze the accounting content included in public service examinations for positions requiring a higher education degree in Accounting between 2020 and 2024, in light of Scriven's Evaluation Approach (1966). To this end, examinations administered by the Cebraspe board were analyzed using categorical content analysis (Bardin, 2011), based on the accounting areas and subareas proposed by Oliveira (2002).

The analysis of the questions revealed that "Public Sector Accounting, Public Budgeting, and Public Finance" (31%) and "Financial Accounting" (28%) were the most frequently tested areas. Within these areas, the examinations emphasized fundamental accounting aspects, ranging from the recording of transactions, measurement and recognition of assets and liabilities, to the preparation of financial statements and explanatory notes.

Overall, the findings indicate an alignment between the accounting content required in public examinations and the professional practice of public accountants. This alignment is evidenced, for example, by the higher incidence of practical auditing questions in examinations for audit positions, and by the greater emphasis on Financial Accounting in examinations for positions in entities with a private nature. A similar conclusion emerges when the findings are interpreted through the lens of Scriven's Evaluation Approach (1966), particularly regarding the technical knowledge associated with traditional areas such as Public Sector Accounting and Financial Accounting. However, gaps were identified in the coverage of Professional Ethics and Accounting Information Systems, representing a limitation of the examinations that may partially compromise their instrumental evaluative capacity.

As expected and consistent with previous studies, the most prominent content relates to accounting applied to the public sector. Within this area, a wide range of topics directly associated with the daily responsibilities of public accountants was observed. In addition, there has been a growing presence of Management Accounting and Cost Accounting. Although these areas are traditionally associated with private entities, the enactment of NBC TSP 34 in 2021, which mandated cost systems across public sector entities, appears to have influenced the increased emphasis on these topics in the analyzed examinations.

Nevertheless, some limitations were identified in the distribution of content. There was a low representation of questions addressing competencies specific to public sector accounting professionals. For instance, Professional Ethics (0.03%) and Information Systems (1%) were minimally explored. This pattern suggests a potential misalignment between selection processes and the contemporary demands of public administration. This discrepancy becomes even more significant considering the ongoing digital transformation of the public sector and the increasing demand for transparency, which require professionals who are not only technically competent but also ethically committed to the social responsibility inherent in the accounting profession.

The selected professionals will play a fundamental role in managing and controlling public assets, as well as in promoting accountability. As a social science, accounting is directly influenced by economic, political, cultural, and historical factors, making ethical conduct essential in professional practice. In this context, the limited assessment of ethical competencies may represent a gap in the selection of professionals committed to the fundamental ethical principles required for responsible public management.

Furthermore, the limited emphasis on information technology-related topics restricts the selection of professionals with practical and analytical skills that are increasingly necessary for effective decision-making in the public sector. The growing importance of data analysis and digital systems highlights the need for accounting professionals capable of interpreting information and

supporting evidence-based decision-making, suggesting that greater inclusion of such topics could improve the selection process.

Given the preference of accounting graduates for public sector careers, this study contributes to the accounting literature by deepening the understanding of both theoretical and practical content required in public examinations. It also supports candidates' preparation and informs teaching practices, encouraging higher education institutions to align their curricula with the competencies and skills demanded in professional practice. Since an alignment between required content and professional duties was observed, it becomes the role of higher education to ensure coherent training that prepares professionals for the labor market, particularly in the public sector.

The study also contributes to public institutions and organizations responsible for recruiting personnel through public examinations. By identifying patterns in content coverage and their relationship with professional practice, the findings may serve as a basis for evaluating the quality of selection processes, particularly when interpreted through the framework of Scriven's Evaluation Approach (1966). In the case analyzed, despite existing gaps, Cebraspe demonstrated a degree of alignment between the content assessed and the professional responsibilities of selected candidates.

The analysis of a single examination board, although highly relevant in the context of public service examinations, represents a limitation of the study, as it may not reflect the broader landscape of accounting examinations. However, considering that examination boards have distinct profiles and content emphases, this focus also constitutes a contribution. Future research could expand the analysis to other boards in order to assess the extent to which their content aligns with professional requirements.

Additionally, further studies are suggested to evaluate the coherence between public examination content in accounting and the new Brazilian National Curriculum Guidelines for undergraduate Accounting programs from 2026 onward. Such research could examine whether there is alignment between the content taught, the competencies developed, and the knowledge effectively required in public examinations. Finally, it should be noted that this study focused on the classification and analysis of accounting content, without assessing the quality of the questions themselves, either in terms of content or in relation to ideal evaluation frameworks, such as Bloom's taxonomy or other theories in educational assessment and professional qualification.

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CONFLICT OF INTERESTS

The authors declare no conflict of interests.

DATA AVAILABILITY

The dataset supporting the findings of this study is not publicly available.

AUTHOR CONTRIBUTIONS

Roles	1º author	2º author	3º author
Conceptualization	♦	♦	
Data Curation	♦	♦	
Formal Analysis	♦		
Funding Acquisition			
Investigation	♦	♦	♦
Methodology	♦	♦	♦
Project Administration		♦	
Resources	♦		
Software	♦		
Supervision		♦	♦
Validation		♦	♦
Visualization	♦		
Writing – Original Draft	♦		
Conceptualization		♦	♦