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Factors that Influence the Teaching-Learning Process from the Perspective of Accountancy Students: Analysis at a Higher Education Institution in Minas Gerais

Abstract

The aim of this study is to identify the factors that influence the process of teaching and learning according to the students in the Accountancy course at a Higher Education Institution (HEI) in the state of Minas Gerais. The survey was conducted by applying a questionnaire, totaling 124 valid responses. The results were combined and confronted with perceptions obtained in past research. The following variables stood out that most influenced the teaching-learning process according to the students: "teacher's didactics (how the teacher leads the class, interacts with students and provides for a learning environment)"; "Content structure of the course"; "Desire to learn the subject (personal motivation for the subject)"; and "library equipped with an extensive collection of books and appropriate facilities", each in one dimension: teacher, subject, student and institution. The attitudes of students and teachers could also be identified that, according to the students, influenced the achievement of ideal teaching and learning most negatively. As a result, the four highest scores were attitudes in relation to the student, "lack of interest" and "lack of dedication outside the classroom"; to the teacher, "does not intend to address the concerns of students" and not "mastering the subject matter to be explained." Thus, discussions on improving the process of teaching and learning in Accounting can be promoted based on the analysis of the variables listed. The researchers expect to contribute to the identification of the major errors in the process of teaching and learning from the perspective of the key stakeholders (students) in order to facilitate discussions in order to solve them and, ultimately, to culminate in improvements in the Accounting course and reduce the dropout rates in higher education.

Key words: Accountancy; Teaching-Learning; Students; Teachers.

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1. Introduction

The field of Accounting has undergone considerable changes in recent years. The enactment of Law no. 11.638 / 2007, Provisional Measure No. 449/2008 which, in 2009, was converted into Law No. 11.941 / 2009, and the creation of the Accounting Pronouncements Committee (CPC) are some examples that can illustrate the scenario of changes the accounting professional is inserted in (Iudícibus, Martins, Gelbck, Santos, 2010). The dynamics of the global market and the needs presented by its agents, combined with the aforementioned changes, require greater training and dedication from the Accounting professionals and scholars. In this sense, Accounting needs to skillfully accompany the demands of future professionals, who are the focus of this research.

Education is the essential basis for the formation of a citizen because it provides conditions for the development of skills such as reflection, creation and critical thinking (Andere, 2007). According to Martins (2005), the intellectual and ethical development of an individual is related to education, a socialization and learning process. When this process takes place in appropriate environments, such as schools and universities, it is called education (Martins, 2005). Therefore, teaching is the main task of an educational institution.

The objectives of Higher Education Institutions (HEIs) go beyond the formation of a citizen; their responsibility also includes the dissemination of knowledge, training of researchers and professionals, in addition to providing services to the community (Andere, 2007). The formation of a professional able to respond to the market relates directly to the quality of education in HEIs. In this context, the research focused on the subject under analysis aims to, in one of its various lines, observe the quality level of education already achieved (Beck & Rausch, 2012).

According to Andere and Araújo (2008), the study of education and its quality contributes to promote change and the progress of society. Still according to the authors, it is time for expansion in the Accounting courses. This expansion is mainly due to the appreciation of the accounting professional in the market and society. Data from the website of the Ministry of Education (MEC) show that 1,475 HEIs were registered and authorized to offer the course in Accounting in Brazil in 2014; in 2007, that number was 953 (MEC, 2014). This corresponds to a growth of 55% in the number of registered HEI.

It is noteworthy, however, that the growing number of institutions offering the course in Accounting and of enrollments does not indicate the actual formation of new accounting professionals. Student withdrawal during the undergraduate program, known as evasion, is a reality experienced in several universities and courses in Brazil (Onusic, 2009). Santos and Noronha (2001) concluded in their research that one of the factors that can motivate the student dropout is dissatisfaction with the perceived quality of the course.

Andere (2007) describes that the quality of higher education may be related to the effectiveness of teaching methods applied in the institutions. Other studies have sought to identify the best practices in education that can foster the process of teaching and learning (Beck & Rausch, 2012; Andere & Araújo, 2008; Morozini, Cambruzzi & Long, 2007; Peleias, 2006; Ribeiro Da Silva, 2008). Knowing the factors that influence this process and the performance of the student in the classroom can foster the development and implementation of improvements in higher education (Morozini, Cambruzzi & Long, 2007).

In view of the facts mentioned, the following research question is raised: **What are the factors that influence the teaching and learning process in the course from the perspective of Accounting students at a higher education institution?** This study has the general objective, therefore, to identify the factors that influence the process of teaching and learning from the perspective of students in the Accounting course at a Federal Higher Education Institution in Minas Gerais.

The teaching-learning process is a substantial relevant topic in the academy and needs to involve all the stakeholders (student, teacher and institution), but mainly the student and the teacher. To analyze the variables in this process from the students' perspective who, according to Young and Shaw (1999), are the main stakeholders, can raise discussions that culminate in improvements in the Accounting course.

In his research, in the 70s and 80s, Marion (2001) already called attention to the issue of accounting education quality in the country. The percentage of Accounting course students who left the university without the full implementation of credit and charge techniques corresponded to 41% according to the aforementioned survey. A more worrying rate also stands out: 68% of students did not feel prepared to take on the responsibility for the accounts of a company and/or entered the job market unmotivated for the profession chosen (Marion, 2001).

The students' lack of confidence to exercise the accounting profession may indicate flaws in the teaching-learning process. According to Andere (2007), the problem of quality and perception of teaching Accounting may be related to the methods employed in universities. Trying to identify the root of the problem and indicating the means to solve them is the main contribution intended aims to research related to the topic in question.

2. Theoretical Platform

2.1 Teaching and Learning

Teaching, according to Silva (2006), is defined as an educational activity intended to gain knowledge, linked to a school, faculty or university. According to Bordenave and Pereira (2012), teaching can be considered as:

> The intentional process of making it easier for one or more other persons to learn and grow intellectually and morally, providing them with planned situations for the students to have the experiences needed to produce the desired modification in a more or less stable manner (Bordenave & Pereira, 2012, p. 60).

In that sense, Araújo, Santana and Ribeiro (2009) appoint that the teaching process should be treated as something customary, as a mechanism that permits reaching certain objective, which is the student's learning. According to Silva (2001), teaching should be two-way course, in which the teacher's relation with the student contributes to the individual growth of each, in order to be shared with society later on.

Teaching is an activity performed by the teacher and focused on the student's learning. Teaching can and is not the same as learning, although both concepts are interlinked. In that sense, Bordenave and Pereira (2012) highlight that, no matter how much the teacher wants to teach, he cannot oblige the student to learn. The abovementioned authors define learning as:

> Relatively permanent modifications in the willingness or capacity of man, as a result of his activity and which cannot be simply attributed to the growth and maturing process or to other causes, such as: disease, genetic mutations etc. (Bordenave & Pereira, 2012, p. 40).

Thus, learning is considered a cognitive process through which the person gains knowledge and becomes capable of interacting with the world (Silva, 2006). Cornachione Jr. (2004) proposes the following concept of learning after an in-depth review:

> Human learning can be understood as a discretionary process, in a given context, related space, time, theme, resources and current situations, involving personal enhancement through experiences, attitudes, physical and mental skills, knowledge, emotions and values (Cornachione Jr., 2004, p. 48).

According to Bandura (1986), learning is fundamentally an activity of information processing that permits the transformation of conducts and environmental events into symbolic representations that serve as action guides.

Santos (2001) finally appoints that "teaching is the planned response to the natural requirements of the learning process", strengthening the idea that the terms are distinct and inseparable as, when discussing teaching, the learning process is referred to.

2.1.1 The Teaching-Learning Process

The interaction between the elements of the educational environment: institution (support), teacher (expert), student (apprentice) and subject (curriculum), according to Silva (2006), guarantees the existence of the teaching-learning process. The educational environment described in this manner provides the process of teaching and learning based on a combination of resources (institution, teacher) and approaches (subject), so that the result (student learning) is achieved with optimal resource consumption (Cornachione Jr. , 2004). In the topics that follow, we analyze each of the dimensions listed.

2.1.1.1 Teacher Dimension

The educational system is still very dependent on the teacher figure in the classroom, with their technical and instructional learning resources (Silva, 2006). The faculty, in a way, is the pillar that supports quality education (Cornachione Jr., 2004), which means that a good teacher is an important factor in the teaching-learning process.

Bruner (1961) points out that the acquisition of knowledge is less important than gaining the ability to discover knowledge autonomously. Thus, the author stresses the important role of teachers, to the extent that they should promote learning by discovery through exploration activities by students. In this conception, the ability to launch questions that arouse curiosity, maintaining interest and developing student thinking is the role of the teacher figure (Vasconcelos, Beach & Almeida, 2003).

A university professor, according to Gil (2005), should meet some basic legal, personal and technical requirements. The legal requirements are safeguarded in the Law of Guidelines and Bases of National Education (LDB), Law no. 9.394 / 1996, which in one of its articles states that universities need to have "at least a third of the faculty with the academic degrees master or doctorate. " It is noteworthy that the requirement is not the same for the other higher education institutions.

Marion (2001) mentions personal requirements in his research. A good teacher needs to master and enjoy the subjects that he teaches, like students and to relate to them, a sense of humor, willpower and humility to recognize that he does not know everything (Marion, 2001). According to Chickering and Gamson (1991), teachers who encourage contact with students, both inside and outside the classroom, get more motivated and committed students with better personal development. As for the technical requirements, according to Gil (2005), these involve knowledge and pedagogical skills, such as information on general culture, in addition to profound knowledge of the subject being taught.

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Beck and Rausch (2012) highlight technical and personal requirements in the teacher dimension, such as: appropriate verbal instructions, which can be interpreted as the method of teaching; information to students about their progress; good relationship with the student; and attitude towards the subject taught. Regarding the information on the progress of students, Chickering and Gamson (1991) mention that research related to higher education has found a positive relationship between prompt feedback and satisfaction and self-accomplishment of students, and the immediate feedback, informative and directed at the main sources of errors of students, one of the main points of the learning process. Among these findings, issues related to the level of demand in tests may be mentioned as well, consistent with what was given in class, use of appropriate language in the classroom, among others.

With regard to the conduct to be avoided by teachers in order to improve the process of teaching and learning, Stout and Wygal (2010) list the following as the teachers' perception: (i) negative or indifferent attitudes towards pupils and / or class; (Ii) lack of organization and / or inappropriate preparation; (Iii) deficient methods; (Iv) errors in the assessment and / or evaluation process; and (v) inaccessible / inflexible behavior. Beck and Rausch (2012), in a similar investigation, but considering the perception of students, mention the following negative positions: not ask questions and / or not know how to solve doubts; lack of knowledge and / or mastery of the subject to be explained; lack of punctuality; not develop an appropriate educational plan; excess of audiovisual resources and lectures without complementation through exercise and examples.

Finally, Gil (2006) states that, in general, university professors, like at any other level of education needs, besides solid knowledge in the area where they want to teach, pedagogical skills that make the learning more efficient. But the problem is that not all teachers who teach in Accounting courses receive a teacher training process. A considerable portion is formed by accountants and accounting technicians with experience and expertise in the area who, in order to spread their knowledge, are directed towards the academic world (Andere & Araujo, 2008).

2.1.1.2 Student Dimension

As for the student dimension and its influence in the teaching-learning process, Gil (2006) points out that, as a result of the democratization process of education, different social "masses" now have access to schools. In the current context, according to the author quoted above, students form a heterogeneous group, with different interests, motivations, cultural heritages and religions - a scenario different from years ago, when education was the privilege of the few, and maybe even of one gender: the male (Gil, 2006).

According to Bordenave and Pereira (2012), despite the particularities of heterogeneous groups of students, some general characteristics of the student can influence the process of teaching and learning, namely: their personal motivations to learn what is being taught; their ability to interact with the educational environment and its agents (teachers and peers); and the habit of studying outside the classroom and to seek the desired learning in other sources of knowledge.

In the same sense, Beck and Rausch (2012) stand out as important aspects in the student dimension: the personal motivations of the student; prior knowledge of the course content; the relationship with the teacher; and the attitude with the discipline. Additionally, issues can be addressed related to class size (Waiselfisz, 2000) and the student's maturity when getting into college.

As for the attitudes of students that can harm the process of teaching and learning, the stakeholders themselves mentioned, in the study by Beck and Rausch (2012), the following main aspects: lack of interest, negligence and lack of commitment; not develop the activities proposed by the teacher; excess parallel conversations; lack of extracurricular dedication; and few questions about the contents presented.

2.1.1.3 Topic Dimension

In relation to the "topic" dimension, it is noted that the course content should meet students' learning needs and not be the result of the teachers' interest (Gil, 2005). Decades ago, the teacher found no great difficulty to define and organize the topics in the subjects under his responsibility, which would be taught in the classroom (Gil, 2006). Gil (2006) mentions also that the programs of the subjects were already formatted according to the menus of textbooks to be adopted by teachers, and that it was sufficient for them pass the contents to students in a timely manner.

The scenario described above no longer accompanies the search for quality in the teaching-learning process. However, criticism remains regarding the study programs, the main items of which are listed in Bordenave and Pereira (2012): lack of interaction between the curricula of the various subjects, which leads, occasionally, to issues of duplicity; not planning by the teacher of the time that will be spent on each subject; and development of study programs without considering the region, economic scenario and target audience. Beck and Rausch (2012) highlight the following key elements to be analyzed in the "topic" dimension: content structure of the course, required types of learning and the presentation order of the content.

2.1.1.4 Institutional Dimension

Regarding the "institutional" dimension, it is emphasized that the HEIs, in general, are the appropriate place for the construction of knowledge and training of human competence, in which the construction of an innovative and creative environment is fundamental (Marion, 2001).

For Bordenave and Pereira (2012), the share of participation of HEIs in the teaching-learning process is to ensure offices for teachers to work in appropriate conditions, as well as classrooms and facilities in general; provide course monitors for students in order to continue the process initiated by the teacher in the classroom; and reduce red tape in various administrative sectors. One also has to consider structural issues, such as ventilated classrooms, equipped with audiovisual resources and libraries that have an extensive arsenal of books and appropriate facilities. In the study by Waiselfisz (2000), for example, the author found a positive association between the state of equipment and student achievement.

Finally, aspects related to assistance and psychological and vocational guidance for students can also be addressed. According to Pereira, Motta, Vaz Pinto, Bernardino, Melo, Ferreira, Rodrigues, Medeiros and Lopes (2006) - problems of a personal nature, whether related to the student's development process, or of pathological nature, interfere in students' failure, making it a priority that universities should attend to the level of physical and mental health of the student. Therefore, the need to implement counseling structures in HEIs is emphasized.

In view of the context described, it is inferred that HEIs are the physical environment in which the teaching-learning process takes place. Understanding the most influential factors for the student helps to promote changes that can assist in the promotion of knowledge.

2.1.2 Teaching-Learning Methods

Mizukami (1986) stresses that all teaching and learning theories should be considered, analyzed, contextualized and criticized, since it is understood that the way the method is addressed or proposed may meet one or another educational phenomenon. The author identifies five methodological approaches that influenced teachers in Brazil: Traditional; Humanistic; Behaviorist; Cognitivist; and Sociocultural.

The traditional method places students in a passive position in relation to the teacher, who is the active agent responsible for transmitting his knowledge and experiences. It is for the student to absorb what was taught (Marion, 2001). According to Gil (2006), most teachers tend to put themselves in a position in front of the class; they behave as the discipline specialists; and teach to a group of interested students. Their actions are defined by the verbs "guide", "form" and "indoctrinate" (Gil, 2006).

According to Freire (2002), the traditional approach molds education in the format "banking education" and identifies the teacher as the content narrator, with the sole aim of "filling" the listeners, in this case the students, who in turn receive in their "containers" what is being pronounced. That said, the student "deposits" content, memorizes and repeats, and may not realize what it really means. This teaching is characterized by the teacher's verbalism and the memorization of the student (Gil, 2006).

In parallel to the traditional approach, there is the Humanistic approach. According to Andrade (2002), in this approach, interpersonal relations and the development of the individual personality are observed. The stimulus is for the student to develop without interventions (Andrade, 2002). The teacher acts as a facilitator for learning, assisting students and ensuring their autonomy (Gil, 2006). The humanistic approach, in line with Mizukami (1986), cherishes the student's own experiences - the teacher does not teach, but creates conditions for students to learn. Education is centered on the person of the student and on creating conditions for the intellectual and emotional development of the individual (Mizukami, 1986).

The Behaviorist approach considers the teacher as the organizer and applicator of the means to ensure the efficiency and effectiveness of education, not caring about the more autonomous activity of the student (Silva, 2006). The Cognitivist approach, in turn, sees the teacher as responsible for creating challenging learning situations, and the student participates actively in the solution of issues problematized by the teacher (Silva, 2006).

The Sociocultural approach is conceptualized by Gil (2006) as an approach that emphasizes the sociocultural aspects involved in the learning process. The agents involved (student and teacher), according to the same author, grow together, the teacher directs and conducts the process of teaching and learning, while the student determines and is determined by the environment, being able to make changes in what is being experienced.

Marion (2001), finally, highlights only two teaching-learning methods practiced in Accounting courses. First, according to the author cited, the student is the passive agent in the learning process, featuring the traditional approach of teaching. The opposite happens in the second method, in which the student takes the role of active agent, resulting in a more humanistic approach to teaching.

2.1.3 Types of Teachers that influence the Teaching-Learning Process

For the development of this study, the theoretical framework developed by Bordenave and Pereira (2012) was considered. The authors studied the effects of different personalities, the student and the teacher's, which interfere in the teaching-learning process. They concluded that the deficiency in the teaching method does not result only from an educational disability. The lack of teacher enthusiasm for his discipline and inability to engage students also influence the overall result of the group (Bordenave & Pereira, 2012).

With regard to the teachers' profile that supports their behavior in teaching and learning situations, especially in the classroom, the profiles exposed by Bordenave and Pereira (2012) were adopted: the "instructor" or teacher of automats; the teacher who focuses on content; the teacher who focuses on the education process; the teacher who focuses on the intellect of the student; and the teacher who focuses on the whole person.

In the definition proposed by Bueno (2000), automats are people incapable of acting alone. That is how the student is treated in the "instructor" teachers' view: students are trained to recite definitions and remember what was exposed by the teacher. The highest authority in the classroom is exercised by the "instructor", and the students have few alternatives for the development of thinking (Bordenave & Pereira, 2012). To illustrate this type of teacher, Bordenave and Pereira (2012) cite the professional preparatory courses, but stress that it is common to find similar teachers at universities.

The satisfaction and method of the teacher focused on content are, according Bordenave and Pereira (2012), to systematically cover the subjects of their discipline. The exchange of ideas with the student to build the knowledge together is hardly accepted and understood to achieve the goal of teaching. This teacher profile is sure of the contents to be addressed and learned (Bordenave & Pereira, 2012).

The teacher who focuses on objective education process sees the students treat the matter with the same methods and processes as he treats it. He requires students to demonstrate, through exercises and evaluations, that they can copy his methods and way of interpreting the data (Bordenave & Pereira, 2012).

For the teacher profile focused on the intellect of the student, the rational activity is focused on the process of teaching and learning. His concern is to develop the intellectual abilities of the students, via analysis and troubleshooting. Emotions and attitudes of students are put aside when compared to the development of their intellect (Bordenave & Pereira, 2012).

Finally, for the last profile discussed in Bordenave and Pereira (2012), the authors characterize the action of the teacher who focuses on the whole person. In this situation, the student is the center of the process, so that the teacher's belief is that intellectual development is linked to emotional and non-rational personality aspects. He considers teaching as a challenge, encouraging students to seek answers and believing that treating the student as a whole person will be helping their growth process as an adult (Bordenave & Pereira, 2012).

3. Method

The student population studied is composed of students enrolled in the final four years of the Accountancy course at a Federal Higher Education institution, out of five years required for the formation of an Accounting professional. We chose these students because they believe that their academic experiences are more enriching than those of first-year students. Students who are enrolled and have already surpassed the number of regular periods for training in courses were also considered. The data sample analyzed corresponds to a non-probabilistic convenience sample. Therefore, the results are restricted to the sample analyzed, and it is not possible to draw conclusions for the population. In the case, the students investigated were taking the Accountancy course at a Federal University in the state of Minas Gerais.

A questionnaire developed by the researchers was the instrument used to collect data. The research tool was applied within one week in May 2014, using two manners to apply the tool: the first form is personally in the classroom, with the collaboration of teachers and a printed form; the second is electronically, by means of a link to an online form.

The questionnaire was divided into five parts, as shown in Figure 1.

Part	Objective	Source
I	Outline the profile of the research participants.	–
II	List the main reasons for choosing the course.	–
III	Identify the factors that, according to the sample members, influence the teaching-learning process.	(Beck & Rausch, 2012) Adapted.
IV	Identify the students' and teachers' attitudes that, according to the students, influence the learning process negatively.	(Beck & Rausch, 2012)
V	Identify the types of teachers that, according to the students, promote their learning better.	(Bordenave & Pereira, 2012)

Figure 1. Representation of Research Tool

The first part was intended to outline the students' characteristics according to gender, age, type of institution they attended in high school, relevant activities carried out, among other aspects that made up the profile of the participants. The second part focused on evaluating the motives and expectations that served as motivation to choose the course, to the extent that, according to Beck and Rausch (2012), such items are important to understand the aspects of the teaching-learning process.

The third and fourth part, respectively, were based on the theoretical framework, especially the study of Beck and Rausch (2012), with respect to the factors that influence the process of teaching and learning and attitudes of students and teachers that negatively impact this process. Finally, the fifth part investigated the types of teachers who promote better learning, according to the analyzed students' perception. The teachers' profiles were based on the proposal by Bordenave and Pereira (2012), also detailed above.

As for the return of the questionnaires, 173 responses were obtained, of which, 124 were considered for analysis. The other 49 responses were from students who are not undergraduates in the Accountancy course and were therefore excluded.

4 Data Analysis

4.1 Sample Characteristics

The study sample consists of 124 observations, predominantly involving female respondents (58.06%), against 41.13% male respondents, as detailed in Table 1.

Table 1

Personal Characteristics of the Sample

University		Accounting	
		Freq.	%
Gender	Female	72	58.06%
	Male	51	41.13%
	Not informed	1	0.81%
	Total	**124**	**100%**
Marital Status	Married	10	8.06%
	Divorced/Separated	0	0.00%
	Single	112	90.32%
	Fixed Partner	2	1.61%
	Total	**124**	**100%**
Age Range	18 to 20 years	3	2.42%
	20 to 22 years	34	27.42%
	22 to 25 years	46	37.10%
	Over 25 years	40	32.26%
	Not Informed	1	0.81%
	Total	**124**	**100%**
Year of entry	2007 till 2009	4	3.23%
	2009 till 2011	58	46.77%
	2011 till 2013	60	48.39%
	Other	2	1.61%
	Total	**124**	**100%**
Took Largest Part of Secondary Education	Public	67	54.03%
	Private	55	44.35%
	Not informed	2	1.61%
	Total	**124**	**100%**
Other Academic Activity (4h)	Yes	13	10.48%
	No	111	89.52%
	Total	**124**	**100%**
Training Activity (6h)	Yes	39	31.45%
	No	84	67.74%
	Not Informed	1	0.81%
	Total	**124**	**100%**
Employment (8h)	Yes	63	50.81%
	No	60	48.39%
	Not Informed	1	0.81%
	Total	**124**	**100%**

Source: elaborated by the authors.

Also according to Table 1, 37.10% of the sample consists of respondents aged 22-25 years and the students' aged ranged between 19 and 43 years. Regarding the marital status of the sample members, 90.32% of students reported being single, 8.06% married and 1.16% living in a stable relationship. In addition, 48.39% of students were enrolled in the 3rd, 4th, 5th, 6th or 7th period of the Accounting course, which consists of ten periods. Also, 54.03% of the respondents had attended the largest part of secondary education in public institutions.

Regarding the students' occupation, 10.48% spend four hours a day on academic activities, for example, undergraduate research and extension projects, while 89.52% declared not to participate in such activities. Furthermore, 31.45% spend six hours a day on training activities, and 50.81% are already working on a formal eight-hour contract.

In summary, the data show a sample of Accountancy respondents, between 22 and 25 years of age, mostly female, single, attending the 3rd to 5th period of the university. Most of the respondents had been to public high schools and practiced an activity that requires four to eight hours per day.

4.2 Motives for Choosing the Course

As mentioned, Beck and Rausch (2012) argue that knowing the true motives and expectations that served as motivation for the students in choosing the course can prove an important source for understanding the aspects of their teaching-learning process. For Guimarães and Boruchovitch (2004), discovering the students' motivational orientations can help in their engagement process with the school and in their education. Table 2 shows the reasons the respondents listed for choosing the Accountancy course.

Table 2
Choice of the Course

Motives for choosing the course	Accountancy	
	Freq.	%
I intend to conduct the family company	7	2,19%
This career grants autonomy, preparing myself for my own business	31	9,72%
I was influenced by friends and/or relatives	21	6,58%
The profession allows my to act in different areas (segments) of the company	58	18,18%
The course remains updated on the market evolutions	21	6,58%
The profession offers more jobs	67	21,00%
I intend to participate in public exams	79	24,76%
Social acknowledgement for obtaining a higher education degree	11	3,45%
Easy entry in the course (small number of candidates per place and lower cut-off point than other options)	11	3,45%
Other. Which?	13	4,08%
Total	**319**	**100%**

Source: elaborated by the authors.

In the sample analyzed, the main motivation for the choice of the Accountancy course in the opinion of 24.76% of respondents is that they "want to participate in public exams". Another significant motivation, cited by 21.00%, is: "the profession offers more jobs". The results presented are in accordance with the study by Pinheiro and Santos (2010), in which 482 respondents said that the accounting profession offers more jobs. This shows the students' concern with the future of their career.

The reason that least influenced the students to choose the course was: "I intend to lead the family company", with only 2.19% of scores. In the research by Pinheiro and Santos (2010), 411 respondents disagreed when asked whether to continue the family business would have been a factor in choosing the Accountancy course. Also in accordance with Pinheiro and Santos (2010), "these responses demonstrate how this profession is part of the economic and business environment in society, and the population is concerned with preparing for the labor market."

4.3 Factors that influence the Teaching-Learning Process

This topic presents the analysis of the variables that influence the process of teaching and learning through a scale between 0 (zero) and 10 (ten). The students were asked to attribute a score from 0 to 10 to each of the factors listed (0 when considering the variable as totally irrelevant to the process of learning, and 10 when considering the variable extremely important in the process of learning).

As shown in Table 3, in the "teacher" factor, the following related variables were considered: the didactic way the teacher conducts his class; demand level on the tests and its relationship with the lessons already taught; clear communication and devoid of irony and how this communication affects the mastery of the class; attitudes of inferiority and subordination of the teacher, which in some cases may be caused by the lack of security in teaching a particular subject; vocation to teach and dominion of the subject matter; and, finally, a good relationship with the pupil as a whole.

Table 3
Factors of Teaching-Learning Process – Teacher Dimension

Assertions	Accountancy	
	Mean	Standard Deviation
Teacher Dimension		
Teacher's didactics (the way the teacher conducts the class, interacts with the students and provides for a learning environment).	9,24	1,35
Level of demand on tests in line with what was taught in class.	8,28	1,90
Use of appropriate language in the classroom, without communication that implies irony and sarcasm by the teacher to master the environment.	7,68	2,29
Humble and subordinated attitudes towards the class (reduction of papers, easy tests, turning a blind eye on absences, tolerance of indiscipline).	4,41	2,78
Vocation to teach (are teaching as a consequence of life circumstances).	8,62	1,91
Mastering and zest for subject taught.	8,98	1,40
Having a good relationship with the student (trying to understand habits and customs, interest in knowing the students, listening to and understanding the student).	7,94	2,01

Source: elaborated by the authors.

As a result of the analysis of the factor "teacher" and its variables, on average, the respondents attributed score 9.2 to the variable "teacher's didactics". One can understand from this result that the students' learning is compromised when the teacher is not didactical in his attitudes in the classroom; and the way the teachers conducts the subject and interacts with the class are extremely important for the learning process.

The students also scored a high average with the variables "dominion and liking of the subject taught" (mean = 8.98) and "teacher's vocation to teach" (mean = 8.62). Mastering the subjects taught, and especially liking what you do, according to Marion (2001), are important characteristics of higher education teachers.

On the other hand, the variable "attitudes of subordination towards the class" had an average of 4.41, which indicates that this is a variable that hardly influences the learning process. The teacher's lack of commitment to the class and attitudes of subordination may be related to a lack of didactic preparation, as mentioned in Bordenave and Pereira (2012).

Averaging 7.26 and 7.94, respectively, the variables "use of appropriate language in the classroom, with lack of communication involving irony and sarcasm by the teacher for the environment"; and "having a good relationship with the student," which means that they also affect the teaching-learning process, even with a lesser magnitude.

The next factor studied, as shown in Table 4, was the "subject taught in the classroom", with the following variables: how the content discussed is structured in the discipline; the existence of interdisciplinary programs; well planned and executed time between the disciplines, not exaggerating much on one subject over another; and the affinity of what is seen in the classroom with the real situation beyond the reality.

Table 4
Factors of Teaching-Learning Process – Topic Dimension

Assertions	Accountancy	
	Mean	Standard Deviation
Topic Dimension		
Content structure of the subject.	8,72	1,49
Interaction among programs of different subjects.	7,70	1,98
Large offer of elective subjects (increasing the student's option to choose an area of interest).	8,61	1,63
Well-planned course program (time spent distributed well among the topics).	7,92	2,09

Source: elaborated by the authors.

The variables proposed for the study of the factor subject received similar averages, which indicates that students consider the factor under analysis of substantial relevance for their learning process, highlighting the variables "content structure of the subject" and "well planned discipline program", which received average scores 8.72 and 8.61, respectively. In relation to this last variable, it is worth mentioning that Bordenave and Pereira (2012) already explained in their studies that, among the problems of higher education related to issues addressed in the classroom, we can mention poorly planned course programs because "often, the teacher spends more time than expected to develop the first parts of the program and therefore advanced quickly to cover the remainder, worrying little about the occurrence or not of learning."

With averages of 7.70 and 7.92, the variables "interaction between the various discipline programs" and "affinity of programs with the facts of everyday life", respectively, are evaluated as significant for the teaching-learning process. In their study, Peleias, Silva, Sagreti and Chirotto (2007) already mentioned the importance of interdisciplinarity as a way to add knowledge to the student.

The factor "student", as detailed in Table 5, includes variables related to the student's discomfort in filled classrooms, in some situations with a very heterogeneous audience of students; his desire to learn the subject, his personal motivation in learning the discipline; the existence of prior knowledge that will assist in the understanding of the subject; to his maturity as a person, being prepared to assume the responsibilities of higher education; the habit of studying outside the classroom; and, finally, to his relationship with the teacher, how to treat him and talk with him.

Table 5

Factors of Teaching-Learning Process – Student Dimension

Assertions	Accountancy	
	Mean	Standard Deviation
Student Dimension		
Appropriate number of students in the classroom and homogeneous public.	6,75	2,57
Desire to learn the theme (personal motivation for the subject).	8,79	1,54
Existence of background knowledge that will allow me to learn the theme.	7,33	1,89
Being prepared for the responsibilities of a higher education course (maturity).	7,89	2,13
Having the habit of studying.	7,93	2,00
Good relationship with the teacher (respecting and knowing how to dialogue with him).	8,28	1,76

Source: elaborated by the authors.

The mean result is 8.79 for the variable "desire to learn the theme". In this sense, in the research results, with an average score of 8.28, the assertion was presented that characterizes the good relationship with the teachers, referring to an easy dialogue, understanding the subject and mutual respect. This indicates that the motivational factor is very important for the learning process. The obtained result is in accordance with the theoretical survey by Guimarães and Boruchovitch (2004), in which the authors highlight that:

> The motivation in the school context has been assessed as a critical determinant of the level and the quality of learning and performance. A motivated student shows to be actively engaged in the learning process, getting involved and persisting in challenging tasks, making efforts, using appropriate strategies, aiming to develop new skills of understanding and mastery. He enthusiastically executes tasks and is proud of the results of his performance, and can exceed forecasts based on his skills or background knowledge (Guimarães & Boruchovitch, 2004, p. 143).

In a general analysis, the students agreed that all variables originating in their attitudes, desires and relations influence the teaching-learning process. This fact was already expected in the studies by Bordenave and Pereira (2012), in which the authors defend that this process happens between the teacher and the student, but that the student is the "being" responsible for his learning.

Finally, the variables in the "institutional" factor refer to the institution's availability of monitors for the subjects taught; assistance to the teachers to elaborate their material and their pedagogical orientation; psychological and vocational assistance for the students; a comfortable environment with audiovisual resources in the classroom; and libraries equipped with an updated collection of books, appropriate facilities and a team to attend to the students, as detailed in Table 6.

Table 6
Factors of Teaching-Learning Process – Institutional Dimension

Assertions	Accountancy	
	Mean	Standard Deviation
Institutional Dimension		
Existence of teaching aids and monitors, mainly in subjects with many students.	6,36	2,74
Assistance for teachers in the elaboration of didactic material and pedagogical orientation.	6,70	2,53
Assistance and psychological and vocational orientation for the students.	5,50	3,10
Ventilated classrooms equipped with audiovisual resources.	7,94	2,23
Library equipped with an extensive collection of books and appropriate facilities.	8,70	1,92

Source: elaborated by the authors.

The students' assessment resulted in an average score of 8/70 for the variable "library equipped with an extensive collection of books and appropriate facilities", indicating the importance of an environment beyond the classroom, but inside the institution, that is appropriate to pursue the teaching-learning process.

4.4 Attitudes that Negatively Influence the Learning Process

The respondents' answers revealed the students' attitudes, besides the teachers', that most negatively influence the learning process. The absolute and relative frequencies are displayed in Table 7.

Table 7
Student Attitudes

Student	Accountancy	
	Freq.	%
Lack of interest	85	41%
Too many parallel conversations	11	5%
Lack of dedication outside the classroom	73	35%
Not developing the activities the teacher proposed	40	19%
Total	**209**	**100%**

Source: elaborated by the authors.

Table 7 shows that the students' "lack of interest" in learning what is being taught was considered the most important negative attitude in the learning process, corresponding to 41%, followed by 35% of the students who consider the "lack of dedication outside the classroom" as a bad attitude for learning.

The respondents indicated some attitudes that somewhat influence the teaching-learning process negatively: "not developing the activities the teacher proposed", according to 19%, and "too many parallel conversations", with 5%.

The students' perception of the teacher attitudes that most negatively influenced their learning process have been scored in Table 8.

Table 8
Teacher Attitudes

Teacher	Accountancy	
	Freq.	%
Teacher who does not intend to solve the students' doubts	70	29%
Teacher's lack of punctuality and motivation	48	20%
Lack of mastery of the subject to be explained	88	37%
Too many lectures	35	15%
Total	**241**	**100%**

Source: elaborated by the authors.

Among the negative attitudes listed, 37% of the respondents indicated "lack of mastery of the subject to be explained", while 29% consider the attitude of the "teacher who does not intend to solve the students' doubts" as the most harmful for their learning process. With a lower percentage, the attitudes "teacher's lack of punctuality and motivation" and "too many lectures" figure in the background with 20% and 15%, respectively.

4.5 Types of Teachers and Influence on the Learning Process

Figure 2 was elaborated to support the understanding of what teacher profile each letter attributed in the questionnaire corresponds to.

Type	Description
A	**The "instructor" or teacher of automats:** tries to help the student to gain the ability to answer immediately without the need to think. In these classes, the students do little more than quoting definitions, explanations and generalizations they memorize based on the teacher's presentations or a text or handout he provided.
B	**The teacher who concentrates on the content:** affirms that his primary task is to systematically cover the themes in his subject in order to help the students to master them. Consider the opinion that the teaching and learning process should be a joint research as foolish.
C	**The teacher who concentrates on the instruction process:** concentrates on enabling his students to treat the subject using the same methods and processes as he does. Is concerned with imposing a model of reasoning and demands that the students demonstrate, in the exercises and assessments that they can imitate his methods.
D	**The teacher who concentrates on the student's intellect:** considers that the teaching and learning process should focus on rational activity. Is mainly concerned with developing the students' intellectual skills through analysis and problem solving, attributing more importance to the students' intellect than to their attitudes and emotions.
E	T**he teacher who concentrates on the person as a whole:** does not believe that intellectual development should or can be detached from other aspects of the human personality, such as affective and irrational factors of identity and intimacy. Considers teaching as a global challenge to the students as persons, which obliges them to look for answers they have not learned yet and to try them out.

Figure 2. Description Teachers' Profile

Source: adapted from Bordenave and Pereira (2012).

Figure 3 illustrates the percentage distribution of the predominant teacher's profiles according to the 124 respondents, in their current course:

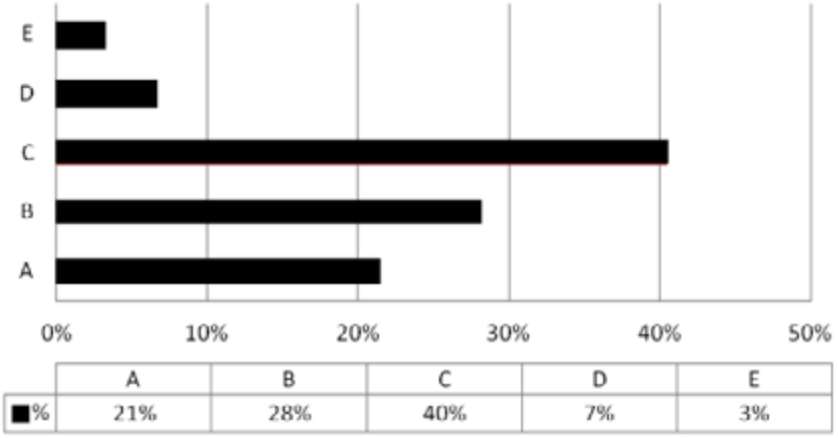

Figure 3. Predominant Type of Teacher

Source: elaborated by the authors.

According to the students who answered the questionnaire, the teacher's profile that prevails in the Accounting course is profile C, with 40% of the indications, which in the questionnaire is equivalent to the teacher who focuses on the teaching activity; who cares about imposing a reasoning model; and seeks to ensure that students demonstrate this reasoning model. Profile B, with 28%, corresponds to the teacher who focuses on content, and whose main concern is teaching what was initially proposed in the menu. With a percentage of 21%, profile A, the "instructor" of automats cares about making the students memorize content and solve problems.

The teachers of profile D and E, equivalent in the questionnaire to teachers who focus on the intellect of the student and on the student as a whole, respectively, received fewer indications, with 7% and 3%. One can understand, therefore, that these two types of teachers, in the students' point of view, are less present in the Department of Accountancy of the HEI studied.

Figure 4 shows the students' responses when asked which of the types of teachers presented attended them best and could thus help to improve the teaching-learning process.

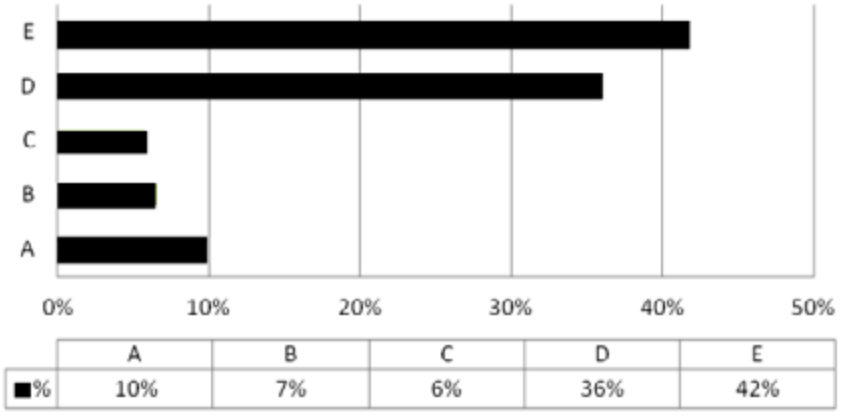

Figure 4. Ideal Profile

Source: elaborated by the authors.

The result of the second question was the opposite of the first, because the teacher profiles the students idealized are less present in their course in the opinion of the study sample. For the respondents, teacher E, who focuses on knowing the student as a whole, would be more suitable to promote improved learning (42%), followed by teacher D, who focuses on the intellect of the student, with 36% of indications. Profile C, which focuses on the instruction process and was indicated at first as being the majority in the course, was indicated by 6%, demonstrating that, for the respondents, these teachers contribute little to the occurrence of learning improvements.

5. Conclusions

This study aimed to verify the perception of Accountancy students of a federal higher education institution in the state of Minas Gerais in relation to the factors that influence the teaching-learning process. To achieve this purpose, initially, there was a study of the theoretical aspects, which provided the basis for the research. Further, the data collected through a questionnaire were analyzed, in which it was noted that the profile of the sample studied is between 22 and 25 years of age, mostly female, single, attending the 3rd to 5th period of the university. In addition, most of the students attended high school in public schools and engage in some activity that requires four to eight hours daily. To further elaborate the profile, the respondents were asked what were the main reasons that led to the choice of the Accounting course, to which 24.76% responded that they intended to take public exams in accounting.

After characterizing the sample, it was verified, on a scale from 0 (zero) to 10 (ten), which variables most influenced the student in the teaching-learning process. The variables "teacher's didactics (how the teacher conducts the class, interacting with students and providing a learning environment)" stood out, with an average of 9.24; "content structure of the discipline", averaging 8.72; "Desire to learn the subject (personal motivation for discipline)," with an average 8.79; and "library equipped with an extensive collection of books and appropriate facilities", with an average of 8.70.

Of the 22 (twenty-two) variables analyzed, only one (1) was considered by students as a variable that has no effect and does not contribute to their teaching-learning process: the variable "attitudes of subordination to class (reduction of exercises, easy tests, overlooking absences and tolerance of indiscipline)", averaging 4.41.

In addition, the students and teachers' attitudes that according to the former most negatively influenced the achievement of ideal teaching and learning could be identified. As a result, the four attitudes with the highest scores, for the student, were "lack of interest" and "lack of dedication outside the classroom"; and for the teacher, "teachers who do not intend to address the concerns of students" and who does not "master the subject to be explained."

The results are also confirmed in the students' perception of the types of teachers who teach the Accountancy course at the HEI studied. Type C teachers are the most frequent, "the teacher who focuses on the education process: focuses on getting his students to treat the matter using the same methods and processes which he uses; is concerned with imposing a reasoning model and requires his students to demonstrate in exercises and evaluations, that they are able to imitate his methods". In the respondents' view, the teacher who could best promote their learning is type E, "the teacher who focuses on the whole person: does not believe that intellectual development should or can be disconnected from the other aspects of the human personality, such as the emotional and non-rational factors of identity and intimacy; considers teaching as a global challenge to the students, which forces them to seek answers not yet learned and experience them. " The two scored 40% and 42%, respectively.

The results of the research permitted reaching the goal outlined in the study, which was to identify the factors that influence the process of teaching and learning from the perspective of Accountancy students at a Federal Higher Education Institution in Minas Gerais, thus reinforcing aspects appointed in the literature on the theme and instigating further research.

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Attachment I: Questionnaire

Part I – Sample profile

Course: _____
Age: _____

Gender:
( ) Male
( ) Female

Month/Year of entry in the course: ____/____
Month/Year of expected graduation: ____/____

Marital Status:
( ) Single
( ) Married
( ) Fixed partner
( ) Divorced
( ) Widowed

Type of institution where largest part of secondary education was taken:
( ) Public
( ) Private

Do you engage in any other activity like a scientific initiation project (hour load of up to 4h per day)?
( ) Yes
( ) No

Do you engage in any paid activity (hour load of at least 8h per day)?
( ) Yes
( ) No

Do you engage in any activity like training (hour load of up to 6h per day)?
( ) Yes
( ) No

Part II – Reasons for choosing the course

Which of the reasons listed below influenced your choice of the course?
( ) I intend to conduct the family company;
( ) This career grants autonomy, preparing myself for my own business;
( ) I was influenced by friends and/or relatives;
( ) The profession allows my to act in different areas (segments) of the company;
( ) The course remains updated on the market evolutions;
( ) The profession offers more jobs;
( ) Social acknowledgement for obtaining a higher education degree;
( ) Easy entry in the course (small number of candidates per place).

Part III – Factors influencing the teaching-learning process

Score each of the factors listed below between 0 and 10, considering that 0 (zero) means that you consider the factor totally irrelevant for your learning process in a subject and 10 (ten) that you consider the factor extremely important for your learning process. You can attribute any score between 0 and 10.

Factor	Score
Teacher Dimension	
Teacher's didactics (the way the teacher conducts the class, interacts with the students and provides for a learning environment).	
Level of demand on tests in line with what was taught in class.	
Use of appropriate language in the classroom, without communication that implies irony and sarcasm by the teacher to master the environment.	
Humble and subordinated attitudes towards the class (reduction of papers, easy tests, turning a blind eye on absences, tolerance of indiscipline).	
Vocation to teach (are teaching as a consequence of life circumstances).	
Mastering and zest for subject taught.	
Having a good relationship with the student (trying to understand habits and customs, interest in knowing the students, listening to and understanding the student).	
Topic Dimension	
Content structure of the subject.	
Interaction among programs of different subjects.	
Large offer of elective subjects (increasing the student's option to choose an area of interest).	
Well-planned course program (time spent distributed well among the topics).	
Affinity of programs with daily facts.	
Student Dimension	
Appropriate number of students in the classroom and homogeneous public.	
Desire to learn the theme (personal motivation for the subject).	
Existence of background knowledge that will allow me to learn the theme.	
Being prepared for the responsibilities of a higher education course (maturity).	
Having the habit of studying.	
Good relationship with the teacher (respecting and knowing how to dialogue with him).	
Institutional Dimension	
Existence of teaching aids and monitors, mainly in subjects with many students.	
Assistance for teachers in the elaboration of didactic material and pedagogical orientation.	
Assistance and psychological and vocational orientation for the students.	
Ventilated classrooms equipped with audiovisual resources.	
Library equipped with an extensive collection of books and appropriate facilities.	

Part IV: Attitudes that influence the learning process negatively (adapted from Beck and Rausch, 2012)

Among the attitudes listed below, mark a maximum of 4 (four) among the 8 (eight) attitudes you consider that influenced your learning process most negatively:

Attitudes as a student:
( ) Lack of interest;
( ) Too many parallel conversations;
( ) Lack of dedication outside the classroom;
( ) Not developing the activities the teacher proposed;

Teacher's attitudes:
( ) Teacher who does not intend to solve the students' doubts;
( ) Teacher's lack of punctuality and motivation;
( ) Lack of mastery of the subject to be explained;
( ) Too many lectures;

Part V: Types of teachers and influence on the learning process (Bordenave and Pereira, 2012)

In a study developed at the University of California, five distinct types of teachers were identified:

A. **The "instructor" or teacher of automats:** tries to help the student to gain the ability to answer immediately without the need to think. In these classes, the students do little more than quoting definitions, explanations and generalizations they memorize based on the teacher's presentations or a text or handout he provided.

B. **The teacher who concentrates on the content**: affirms that his primary task is to systematically cover the themes in his subject in order to help the students to master them. Consider the opinion that the teaching and learning process should be a joint research as foolish.

C. **The teacher who concentrates on the instruction process:** concentrates on enabling his students to treat the subject using the same methods and processes as he does. Is concerned with imposing a model of reasoning and demands that the students demonstrate, in the exercises and assessments that they can imitate his methods.

D. **The teacher who concentrates on the student's intellect:** considers that the teaching and learning process should focus on rational activity. Is mainly concerned with developing the students' intellectual skills through analysis and problem solving, attributing more importance to the students' intellect than to their attitudes and emotions.

E. **The teacher who concentrates on the person as a whole**: does not believe that intellectual development should or can be detached from other aspects of the human personality, such as affective and irrational factors of identity and intimacy. Considers teaching as a global challenge to the students as persons, which obliges them to look for answers they have not learned yet and to try them out.

Which of these profiles do you consider predominant at your university (profile A, B, C, D or E)? _____

Which of these profiles do you consider the most positive in terms of promoting the best learning in the subject? _____