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To the Teacher with Love: the Good Teacher From the Perspective of Generation Y Accounting Students

Abstract

Objective: to highlight the characteristics of a good teacher according to Generation Y Accounting students.

Method: in this quantitative research, the data were collected through a questionnaire, applied in person at two private and one public Higher Education Institutions, with 265 valid answers.

Results: the main findings indicate that the students consider the following characteristics of their teachers, in order of importance: knowledge and mastery of content; clarity in explanations, didactics and content preparation; relationship between students and teachers and technology in higher education; and teachers' personal attributes. Concerning the educational institutions, differences were observed between the investigated public and private-school students' perceptions.

Contributions: the results in this study are important for the educators and teaching institutions' self-assessment, to hire and assess the teachers, with a view to promoting and/or strengthening continuing education, contributing for the teaching staff to attend to the students' expectations.

Key words: Generation Y; Accounting Program; Characteristics of the Good Teacher; Technology in Higher Education.

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1. Introduction

The expansion of Brazilian higher education in recent years is perceived more intensely, mainly due to some factors, such as the opening of new Higher Education Institutions (HEIs) and the accreditation of new courses, which is reflected in a increasing demand for teachers. It is important to emphasize that this entire expansion in education essentially reflects governmental actions intended to promote the population's access to education, such as the creation of the ReUni Program to Support Restructuring and Expansion Plans of Federal Universities; National Plan for Student Assistance (PNAES); University for All Program (ProUni); and the Student Financing (Fies).

In this context, according to Cunha and Pinto (2009), the expansion of higher education has some consequences, among which the arrival of increasingly heterogeneous students stands out, considering age, cognitive styles, background education, motivations and expectations. As a result of this fact, teachers need to be increasingly prepared, making their task more complex and unpredictable. In this context, specifically in the accounting area, Miranda, Casa Nova and Cornacchione (2012) indicate that the teaching profile of accounting required in the current context is complex and needs research, analysis and discussion.

Considering the increasing complexity of teaching tasks, some studies aim to better understand the characteristics of a good teacher from the student perspective, such as Lowman (2007), Pan, Tan, Ragupathi, Booluck, Roope Ip (2009) and Nogueira, Casa Nova and Carvalho (2012). Also noteworthy are the results of the research by Reichelad and Arnon (2009), which concluded on the plural nature of good teachers' profile, varying according to the student audience, which gives rise to a series of future research.

In recent years, studies have focused on Generation Y students, who according to Lipkin (2010) are known as the Generation of the Internet or iGeneration, born between 1980 and 2000, in the era of technology, which changes continuously. In this sense, the members of Generation Y represent the children of technology, those who were born totally immersed in the digital environment.

Nogueira *et al*. (2012) emphasize that students born in the era of information technology (IT), the well-known Generation Y, when they enter higher education, are faced with teachers from previous generations (Baby Boomers and Generation X), who did not have the same technological background because they developed in a less technological period. Generation Y entails some characteristics, such as greater protection from the parents; being team oriented, confident, targeting successful accomplishments, multitasking; and easy handling of technology (MCalister, 2009).

In this sense, Treml, Pereira and Rank (2013) report that, in the teaching situation, there is an increasing need to work together, in interdependent and collaborative systems, which demands that teachers be attentive to the profiles of their students, as well as being able to interact in their work with people who have different characteristics and experiences, often influenced by different backgrounds, values and even different generations. Thus, the authors affirm that the search to better understand the people of Generation Y has been a challenge, aiming to gain support and means to attract and retain them in these environments.

In the accounting area, according to Antonelli, Colauto and Cunha (2012), in recent years, professionals see a greater need for improvement of their knowledge, which gained momentum as a result of the recent changes in the Brazilian corporate law of 2007 and the convergence between national and international standards. These changes have prompted and required accounting professionals and corporations in general to manipulate more information to assure managers of quick, accurate and reliable responses. Consequently, these organizational needs were reflected directly in education. Medeiros and Oliveira (2009) report that the new attributions expected from the profile of the worker have increased the requirements in the training process, intended to develop educability skills, relationships and basic competences in the different fields of knowledge.

In view of the above, one of the ways for teachers to better understand Generation Y is through the study of this generation's opinion on the characteristics of a good teacher, thus achieving the improvement of teaching practice, as reported by Nogueira *et al.* (2012). The results of the research carried out in HEI of São Paulo and Paraná by the previously mentioned authors offer important contributions to the academy, such as, for example, the characteristics of greater importance in a good teacher are the mastery of content and clarity in the explanations. Knowing the impossibility to generalize the results, however, this research is motivated by the objective of understanding the Accounting students' view, specifically in the city of Pato Branco (PR), in addition to comparing it with that of students from other regions.

In addition, the various careers coming from Accounting programs have been considered the most profitable in 2017, according to Kometani (2017), such as purchasing analyst, accounting analyst, financial planning analyst, tax planning analyst, among others. For the author, with the economic crisis, companies continue working on restricted budgets, seeking to balance the accounts by cutting expenses and limiting staff expenses, which exalts even more the importance of the accounting professional within contemporary organizations. Thus, it highlights the need to improve the characteristics that can serve as facilitators of the teaching and learning process, stimulating the qualification of future professionals and, consequently, the improvement of the area.

In this context, two important points are highlighted which are discussed in this study are: Generation Y's heterogeneity and yearning in relation to the use of technologies and in the process of teaching and learning; and the need for greater preparation of teachers in the face of changes in teaching, especially of their audience. These two points permeate the study's research question: **What are the characteristics of the good teacher from the perspective of Generation Y accounting students?** Thus, the main objective of the study is to evaluate the characteristics of the good teacher according to Generation Y accounting students.

This research is justified by contributing to the discussion about the difference of generations between Accounting teachers and students. In addition, it presents advances in relation to the research by Nogueira *et al.* (2012), firstly due to the more comprehensive consideration of technology used in the classroom environment, and secondly, due to the search to understand possible different and similar perceptions based on the respondents' characteristics, seeking to promote a greater consolidation of the good teacher's characteristics according to Accounting students. These advances can help teachers to understand the preferences of their students, contributing to the teaching and learning process.

The article is structured in four sections besides the introduction. First, we present the theoretical framework, followed by the methodological trajectory. Then, the analysis of the results, conclusions and recommendations for future research are presented.

2. Generation Y and The Characteristics of The Good Teacher

In recent years, research has sought to understand the characteristics of Generation Y, such as, for example, Worley (2011), who in his work observed in Generation Y a greater proximity to the parents, which generates increased confidence. For the author, this greater proximity encouraged parents to guide their children to success in adulthood, through hard work and better academic achievement. For Treml *et al.* (2013), Generation Y has become the focus of countless research, being the latest generation to enter the job market and also in vocational courses and because its characteristics are extremely different from Baby Boomers and Generation X.

In view of the above, in addition to understanding the characteristics of Generation Y, it is important to identify the concept of good teacher in its members' conception. In that sense, HEIs have sought to evaluate their teachers through questionnaires applied to their students. For Strassburg (2002), these evaluations are not only focused on improving teaching but also on teaching characteristics, such as whether the teacher knows how to represent well (artist); if the teacher is a charismatic person and knows how to involve the student; whether the teacher is flexible or does what the management or coordination determines; and check that the teacher is well liked by the students. According to the author, however, some HEIs try to verify if the level of learning required from the students is being reached, that is, greater emphasis is placed on content and learning.

According to Marques, Oliveira, Nascimento and Cunha (2012), the concept of a good teacher implicitly entails common criticism against the scientific perspective, which is the subjective aspect of the adjective "good". Regardless of this criticism, it is a concept with important pedagogical implications. For the authors, the student makes his own construction of what is a "good teacher", but this construction fits in a historical-social context and, therefore, is not fixed, changing as the needs of human beings located in time and space change.

Seeking to unveil the characteristics of a good teacher, Lowman (2007) presents the two-dimensional model of teaching effectiveness. The model emerged from his observations of a group of 25 exemplary teachers in a series of subjects at various colleges in North Carolina and New England in the early 1980s. In the author's model, the quality of teaching is a result of the university professor's ability to create both the "intellectual stimulus" (Dimension I) and "interpersonal empathy" (Dimension II) with students. For the author, excellence in one of these skills can ensure effective teaching with some students. When there is a mastery of both dimensions, however, there is a great chance that the teacher will be exceptional and will impact a large number of students.

In Lowman's model (2007), Dimension I contains two components: (i) clarity in the teacher's presentation, related to what is presented; and (ii) stimulating emotional impact on learners, related to how the material is presented. Therefore, it is assumed that the teachers know the content they are teaching. Therefore, teachers who are able to master the content and convey it clearly will have great possibilities of achieving the goal of transmitting knowledge.

Next, the author reports that Dimension II deals with the teachers' awareness of interpersonal phenomena and their ability to communicate with students in order to enhance their motivation, pleasure and autonomous learning.

It is important to highlight that, according to Lowman (2007), the mere memorization of facts and isolated data does not mean knowledge and mastery of content. In fact, teachers possess knowledge and master content when they are able to "wander" through content, performing analyses from different angles, comparing and confronting concepts. The author reports that, in addition to the clarity of the explanation, it is important that exemplary teachers be able to involve the student through their voice, gestures and movements that attract and maintain the student's attention, arousing emotion through learning.

Some studies exist in the literature, such as Nogueira *et al.* (2012), aiming to identify the characteristics of the good teacher from the perspective of Generation Y Accounting students. Their results indicate that Generation Y values a good relationship between the teacher and student, besides showing interest in the teachers' use of technology.

According to Oro, Santana and Rausch (2013), in Accounting and other university courses, there are teachers who come from a wide range of professional activities, mostly entering the teaching career without prior knowledge about the processes of teaching and of learning. Subsequently, these teachers end up developing their teaching skills in the form of "trial and error". In this context, Oro *et al.* (2013) investigated the characteristics of the so-called "good teachers" for Accounting students. The results show that the teacher most mentioned as a "good teacher" dominates content, develops dynamic classes, explains well, is motivating and dedicated, and maintains good relations with students.

In a large survey between 1993 and 2005, Puentes (2005) related the six most discussed subjects in the theme of teachers' professional status, which are related to: (i) the concept of teachers' professionalization; (ii) the aspects of the professionalization process; (iii) the stages in professionalization; (iv) the fundamental or necessary conditions for professionalization; (v) the knowledge, competences and performances considered necessary for the profession; (vi) problems that affect professionalization, in addition to others. For the author, item (v) stands out in the list, which refers to the importance of the subject.

Subsequently, Puentes, Aquino and Quillici Neto (2009), aiming to analyze and understand the different classifications and typologies about the knowledge and skills required to teach classified eleven studies that represent a modest part of the research carried out in the past two decades. For the authors, the eleven typologies surveyed did not present significant differences as, for all of them, the professionalization of teaching is composed of three fundamental but not sufficient ingredients: knowledge, know-how and know-how presented in the form of knowledge or skills.

Based on the results of Puentes *et al.* (2009), later, Miranda *et al.* (2012) aimed to evaluate the predominant knowledge of teachers perceived as "reference teachers" by graduate Accounting students at a Brazilian public university. The authors concluded that the main reasons for choosing the reference teachers were didactics or teaching method, attitudes and personal qualities of the teacher.

In this sense, Nogueira *et al.* (2005) constructed an instrument based on the results of Marsh (1991), Lowman (2007) and Pan, Tan Ragupathi, Booluck, Roop and Ip (2009). In addition, the authors included questions about the use of technology, based on the research by Whale (2006) and Kemshal-Bell (2001). The importance of including statements about technology was already predicted by Perrenoud (2000), who indicates the teachers' use of new technologies as one of the skills needed to teach in the 21st century.

In the same sense, Mainart and Santos (2010) mention the importance of teachers being prepared to interact with new technologies in the work environment, stimulating and facilitating the dissemination of educational informatics, supporting the elaboration of pedagogical projects, according to the students' discipline and school level. The authors also report on the need of the teacher to provide conditions to enhance the use of information technology in all students' teaching and learning process, including those with special needs, always weighing the possibilities of using software in projects and pedagogical activities. In view of the above, the instrument of the study by Nogueira *et al.* (2012) is used as the base of this present research, with small adjustments regarding the use of technology in the classroom.

3. Method

This study is a replication of the study by Nogueira *et al.* (2012), which was applied to the Accounting students of four universities (three from Paraná and one from São Paulo). The choice of the instrument was motivated by the tests and validations already performed in the instrument, which is able to capture the characteristics of a good teacher from a student perspective, thus contributing to the understanding of college teachers' work. It should be noted that questions were added to the instrument about the use of technology in the classroom, so that one can analyze their influence on the respondents' perception of what a good teacher is.

For the data collection, the questionnaire was applied in person to the students of the Accounting program at three higher education institutions (HEI) in the city of Pato Branco (PR), one public and the other two private, on the following dates: (i) HEI 1- 7/17 and 7/18/2014; (ii) HEI 2 - 7/24/2014 and (iii) HEI 3 - 8/05/2014. The questionnaire used is an adaptation of the instrument used in the research by Nogueira *et al*. (2012). The instrument is divided into two parts, the first one on personal information (gender, age, professional performance, among others), and the second on the description of what characteristics are attributed to a good teacher. The instrument was improved with some questions on the respondent's characteristics and the inclusion of assertions about the use of technology, so that one can analyze their influence on the respondents' description of the good teacher. These improvements in the instrument are intended to better understand the students' perceptions, through characteristics that can influence the divergence of opinions, thus helping the teacher to know their students, and contributing to the quality of teaching.

Regarding the instrument, specifically its second part, the answers are given on an adapted 10-point Likert scale, ranging from 1 (least relevant) to 10 (most relevant). The 35 assertions in the second part of the instrument are segregated into four groups and two dimensions, as proposed by Lowman (2007). The final instrument applied is detailed in the appendix to this article.

Table 1
Descriptions of groups in the questionnaire.

Dimension I "Clarity in teacher's presentation" and "stimulating emotional impact on the students"	**Group 1**	Knowledge and content mastery
	Group 2	Clarity in explanations, didactics and content preparation
Dimension II "Teacher's awareness of interpersonal phenomena and of their ability to communicate with the students"	**Group 3**	Relationship between students and teachers and technology in higher education contexts
	Group 4	Teachers' personal attributes

Source: adapted from Lowman (2007)

The population consists of 458 Accounting students from higher education institutions in the city of Pato Branco (PR). The questionnaire was applied in the classroom, in person, resulting in 329 responses, 265 of which were valid and 64 invalid. Of the 64 invalid responses, 11 questionnaires are from respondents not belonging to Generation Y and 53 are due to incompletely answered questionnaires. For the classification of which respondents belong to Generation Y, the definition by Tapscott (1999) and Lipkin (2010) was used, considering only those born between 1980 and 2000.

Before beginning the statistical analysis in the instrument, Field (2009) cites the importance of checking the reliability of the scale. In this sense, Cronbach's Alpha coefficient was chosen, with a minimum ideal coefficient of 0.7, while 0.6 could be accepted for exploratory research (Hair, Black, Babin, Anderson & Tatham, 1998).

The scale reliability was verified by means of Cronbach's Alpha coefficient in the groups and later in the instrument, resulting in: Group 1 (0.855); Group 2 (0.788); Group 3 (0.931); Group 4 (0.825) and the Instrument (0.922). As shown, all the coefficients obtained are acceptable, thus confirming the reliability of the scale used in the model. It is important to note that the assumption of Cronbach's alpha coefficient was met in all situations (correlations between items should be positive).

Statistical analysis took place in three steps: (i) evaluation of normality and homogeneity of variances; (ii) evaluation of the means of the groups considered; and (iii) comparison of the groups, segregating the sample by collected characteristics. In the third item of the analysis, we used nonparametric comparison of means tests, such as the Kruskal-Wallis test and the Mann-Whitney hypothesis test.

4. Analysis of Results

4.1 Sample Characteristics

The first part of the instrument applied consists of questions to characterize the respondents. In that sense, some characteristics were collected and summarized from the 265 elements in the sample, as follows:

- as for gender, a predominance of women (59.62%) is observed when compared to men (40.38%);
- concerning the age range, young people of up to 25 years are predominant (77.74%), separated between "up to 19 years of age" with 20.00% and "between 20 and 25 years" with 57.74%;
- respondents were also asked if they had completed another undergraduate program. According to the answers, 90.19% have not and 6.04% reported having taken Business Administration;
- as for the year / period the students were taking at the time of the data collection, the majority is in the last two years of the course (60.38%), being: "1st year or 1st / 2nd period" with 14.72%; "2nd year or 3rd / 4th period" with 24.91%; "3rd year or 5th / 6th period" with 32.83% and "4th year or 7th / 8th period" with 27.55%;
- regarding the hours worked per week, the vast majority (80.75%) works more than 30 hours a week, indicating the high employabilit y and workload of the academic staff. It is important to note that only 7.55% reported not working;
- finally, of the 265 respondents, 85 come from the public HEI (32.07%), while the rest studies at private HEIs (67.92% - 180).

According to the sample characteristics, some similarities with the research by Nogueira *et al*. (2012) are observed, being: (i) in relation to the academic year / period, most respondents are in the last two years; and (ii) more than 75% of students work more than 30 hours a week. The age group is also similar to the study, because both consider only the students of Generation Y.

4.2 Analysis of the characteristics of a good teacher

To analyze the characteristics of a good teacher according to the Generation Y students, first, the means, standard deviations and medians were calculated for each assertion, as well as for the four instrument groups, separated in Tables 2 and 3. In the first table, the groups related to Dimension I are displayed and, in the second, the groups related to Dimension II of Lowman's model (2007).

Table 2

Univariate analysis of assertions and Groups in Dimension I

Dimension	Group	Coding	Question	Analysis Assertions			Analysis Groups		
				Mean	Standard Deviation	Median	Mean	Standard Deviation	Median
Dimension I	Group 1	Q1.1	Being knowledgeable on the theory of the theme taught	9.4	1.2	10.0	9.3	1.1	10.0
		Q1.2	Being knowledgeable on the practice of the theme taught	9.2	1.1	10.0			
		Q1.3	Knowing how to link up theory and practice	9.3	1.1	10.0			
		Q1.4	Mastering the content taught	9.4	1.0	10.0			
	Group 2	Q2.1	Ability to explain (didactics)	9.3	1.1	10.0	9.0	1.3	10.0
		Q2.2	Offering clear explanations	9.3	1.2	10.0			
		Q2.3	Coming to class prepared (Preset content)	8.8	1.4	9.0			
		Q2.4	Ability to arouse the students' interest in the content	8.8	1.3	9.0			

Source: obtained from the study

According to Table 2, the great importance in the characteristics of Group 1 is observed, in line with the research by Nogueira *et al.* (2012, p. 45), who cite that "content appears as the first most relevant feature, followed by the ability to explain. Thus, by analyzing the characteristics in isolation, good teachers are those who, in addition to knowing the content, transmit it clearly to the students." In the analysis of the groups, the small variation in the answers is also observed, that is, the students have very similar opinions.

The results found here are in line with other studies, such as Miranda, Casa Nova and Cornacchione (2012), as they proved that the reference teachers are those who present better evaluations in three types of knowledge: didactic knowledge, content mastery and experimental knowledge. In the same sense, the results by Marques, Oliveira and Nascimento (2012) showed that the level of knowledge, didactics and safety were the most valued attributes in Accounting students' definition of competence of a good teacher.

Next, Dimension II is analyzed, which is segregated in Group 3, intended to evaluate the relationship between academic and teaching staff and technology in higher education, in addition to Group 4, which evaluates the personal attributes of teachers, according to Table 3.

Table 3

Univariate analysis of assertions and Groups in Dimension II

Dimension	Group	Coding	Question	Analysis Assertions			Analysis Groups		
				Mean	Standard Deviation	Median	Mean	Standard Deviation	Median
Dimension Ii	Group 3	Q3.1	Being enthusiastic to transmit the content	8.7	1.4	9.0	8.4	1.6	9.0
		Q3.2	Being dynamic in class	8.7	1.4	9.0			
		Q3.3	Being well-tempered in class	8.0	1.8	8.0			
		Q3.4	Being thoughtful towards students	8.7	1.4	9.0			
		Q3.5	Being accessible to students	8.8	1.4	9.0			
		Q3.6	Being friendly to students	8.0	1.8	8.0			
		Q3.7	Being respectful to students	9.2	1.2	10.0			
		Q3.8	Being understanding towards students	8.6	1.6	9.0			
		Q3.9	Being sympathetic towards students	7.9	1.8	8.0			
		Q3.10	Being dedicated to the profession	9.1	1.2	9.0			
		Q3.11	Being demanding	8.5	1.4	9.0			
		Q3.12	Being patient	8.4	1.4	8.0			
		Q3.13	Being helpful	8.6	1.4	9.0			
		Q3.14	Being challenging	8.1	1.5	8.0			
		Q3.15	Preparing the material used in class well	9.0	1.3	9.0			
		Q3.16	Being learned	8.1	1.7	8.0			
		Q3.17	Being organized	8.8	1.3	9.0			
		Q3.18	Giving rapid feedback on grades	8.3	1.6	9.0			
		Q3.19	Using resources like videos and songs in the classroom	7.6	2.0	8.0			
		Q3.20	Using content from the internet (indicating websites, blogs, etc.)	7.9	1.8	8.0			
		Q3.21	Using e-mail to communicate with the students	8.6	1.6	9.0			
		Q3.22	Allowing students to use notebooks in the classroom	7.8	2.1	8.0			
		Q3.23	Using software for dynamics (worksheets, accounting software)	7.9	2.0	8.0			
	Group 4	Q4.1	Being physically pretty	3.7	3.1	2.0	5.9	3.1	7.0
		Q4.2	Being tidy (well-dressed, hair combed, always dressed up)	5.5	2.9	6.0			
		Q4.3	Having a pleasant tone of voice	6.6	2.7	7.0			
		Q4.4	Having readable handwriting when writing on the board and in making corrections	7.7	2.2	8.0			

Obs. Source: obtained from the study

Table 3 shows a lower mean score for the assertions in Group 4. At first sight, this indicates that the teachers' personal attributes do not have as much relevance as the other characteristics surveyed. We also highlight the high variability of the responses obtained, since the standard deviations were relatively high when compared to those obtained in Table 2. These results indicate that the student's perception regarding the attributes of Dimension II is not uniform, with upward and downward deviations in terms of importance.

The joint analysis of Tables 2 and 3 revealed a higher average in the assertions belonging to Group 1 (Knowledge and content mastery) and secondly those in Group 2 (Clarity in explanations, didactics and preparation of content). On the other hand, the assertions of Group 4 (Teachers' personal attributes) obtained the lowest mean and greatest disparity among the answers. These results are in line with Nogueira *et al.* (2012, page 46), mentioning:

> These findings contribute to initiating the process of disappearance of the myth that the popular teacher is the best teacher. Although students value this personal relationship with the teacher, they demonstrate that only this variable is not enough to characterize a good teacher: talking to students and being nice is of no use if, in the classroom, the teacher does not say what they are truly interested in knowing (content).

Considering the above indications on the relevance of the groups from the students' viewpoint, statistical comparison of means tests are needed in order to verify if these absolute differences can also be considered statistically valid.

In order to compare the means among the groups, aiming to rank them by the intensity of the responses, the means of each group were first determined and, afterwards, the normality and homogeneity of the data were verified by means of the Kolmogorov-Smirnov and Levene tests, respectively. In the normality test, with a significance level of 5% for all competencies, the null hypothesis (H0), reporting on the non-normality of the data, was rejected for the four groups. In relation to the Levene test, no homogeneity of variances is observed for the data either. Due to the non-normality of the data, a non-parametric technique was necessary to evaluate any differences between the means.

In order to verify the existence of statistically significant differences among the groups, the non-parametric Kruskal-Wallis test was used; when found, the Mann-Whitney hypothesis test was applied to verify in which group (s) the difference detected by the previous test existed. For all tests, a significance level of 5% was used and the Bonferroni correction was applied when the subsample was considered large (Field, 2009).

In the comparison between the groups, Kruskal-Wallis' non-parametric test indicated a statistically significant difference. Thus, post hoc analysis was required by means of the Mann-Whitney hypothesis test with Bonferroni correction in all effects with a significance level of 0.0083 [0.05/6], indicating the statistical difference between all the groups when compared [G1-G2; G1-G3; G1-G4; G2-G3; G2-G4 and G3-G4]. These results indicate that the sample considers it more important that their teachers have "Knowledge and content mastery" (Group 1), followed by "Clarity in explanations, didactics and preparation of content" (Group 2), "Relationship between academics and teachers and technology in higher education "(Group 3) and, finally, the" Personal attributes of teachers "(Group 4).

The second group stands out in order of importance, represented by the "Clarity in explanations, didactics and preparation of content" (G2), concerning which research indicates teachers' lack of preparation with pedagogical training, such as Behrens (2011) and Lima, Oliveira, Araújo and Miranda (2015), affirming that many teachers 'go to bed as accountants and wake up as teachers', entering college education without any pedagogical training, venturing into a teaching of trial and error for many years. This view is also corroborated by other researchers, such as Imbernón (2011) and Lapini (2012). Thus, on the one hand, the great importance of teachers' characteristics for the students is observed, for which the teachers themselves did not have background training and education.

4.3 Intergroup comparison with segregation of the sample

Using Kruskal-Wallis and Mann-Whitney's non-parametric tests, the relation between answers per group and the sample characteristics can be assessed. First, the relations among the groups are analyzed by gender, according to Table 4.

Table 4
Groups by gender

Group	Mean per gender		Result Mann-Whitney test
	Male	Female	
Group 1 (Knowledge and content mastery)	9.19	9.37	=
Group 2 (Clarity in explanations, didactics and content preparation)	8.74	9.24	≠
Group 3 (Relationship between students and teachers and technology in higher education contexts)	8.09	8.60	≠
Group 4 (Teachers' personal attributes)	5.78	5.93	=

Source: elaborated by the author

As can be observed in Table 4, there is no statistical difference regarding the importance of the characteristics of a good teacher related to both "Knowledge and content mastery" and "Personal attributes of teachers", when comparing the male and female respondents' view. In Group 2 ("Clarity in explanations, didactics and content preparation") and in Group 3 ("Relationship between students and teachers and technology in higher education contexts"), the female respondents considered these characteristics more important than the male respondents. For Nogueira *et al.* (2012), the female members tend to be more observant, which would explain their higher average in the group of teachers' personal attributes, similar to what was found in this research. In the statistical test, however, it is observed that there are no perception differences between the genders, especially considering the teachers' personal attributes.

Next, another analysis concerns the students' view on the groups of characteristics of a good teacher, segregated between the respondents who have completed another undergraduate program and those who are in their first undergraduate program, according to Table 5. The analysis of this assertion is due to the fact that students with greater academic experience may have different perceptions of their teachers when compared to students with less academic experience, that is, those who have not completed an undergraduate program yet.

Table 5
Groups by other undergraduate program

Group	Mean by other undergraduate program		Result Mann-Whitney test
	No	Yes	
Group 1 (Knowledge and content mastery)	9.28	9.43	=
Group 2 (Clarity in explanations, didactics and content preparation)	9.02	9.14	=
Group 3 (Relationship between students and teachers and technology in higher education contexts)	8.40	8.36	=
Group 4 (Teachers' personal attributes)	5.79	6.58	=

Source: elaborated by the author

As can be observed in Table 5, for all groups, there is no statistical difference regarding the importance of the teaching characteristics when comparing the answers of the students who are attending their second undergraduate program with those who are taking their first. The analysis of the periods / years the students are taking was also analyzed, in order to verify if, as the school years pass, the students' opinions differ, it being expected that, with the passing of the school years, the students gains academic maturity, which indicates a change in perception on the teaching attributes. In this sense, the Kruskal-Wallis non-parametric test indicated a difference only in groups 2 and 4, according to Table 6.

Table 6
Groups per year/period

Group	Mean per period/year				Result Kruskal-Wallis test
	1st and/or 2nd Semester / 1st Year	3rd and/or 4th Semester / 2nd Year	5th and/or 6th Semester / 3rd Year	7th and/or 8th Semester / 4th Year	
Group 1 (Knowledge and content mastery)	9.08	9.36	9.28	9.36	=
Group 2 (Clarity in explanations, didactics and content preparation)	8.69	8.98	9.12	9.17	≠
Group 3 (Relationship between students and teachers and technology in higher education contexts)	8.32	8.45	8.44	8.33	=
Group 4 (Teachers' personal attributes)	6.60	6.09	5.40	5.84	≠

Source: elaborated by the author

As a result of the detected differences, a post hoc analysis was needed, using the Mann-Whitney hypothesis test with Bonferroni correction in all effects, with a significance level of 0.0083 [0.05/6], indicating the statistical differences demonstrated in Table 7.

Table 7
Groups per segregated period/year

Group	Mean per Period/Year					
	1-2	1-3	1-4	2-3	2-4	3-4
Group 1 (Knowledge and content mastery)	=	=	=	=	=	=
Group 2 (Clarity in explanations, didactics and content preparation)	=	≠	≠	=	=	=
Group 3 (Relationship between students and teachers and technology in higher education contexts)	=	=	=	=	=	=
Group 4 (Teachers' personal attributes)	=	≠	=	=	=	=
Numbering of periods/years: (1) = 1st and/or 2nd semester / 1st year; (2) = 3rd and/or 4th semester / 2nd year; (3) = 5th and/or 6th semester / 3rd year and (4) = 7th and/or 8th semester / 4th year						

Source: elaborated by the author

As can be seen in Table 7, the differences detected in Groups 2 and 4 occur between first-year students (1st semester / 2nd semester) and students from the last two years, that is, 3rd and 4th year (5th to 8th semester). Based on the joint analysis of Tables 6 and 7, it can be affirmed that the students in the final years of the undergraduate program consider clarity in the explanations, didactics and preparation of content (Group 2) more important than the undergraduate students in the first year (either 1st or 2nd semester). A possible explanation for the findings refers to the high employability of the Accounting program, as mentioned by Dalongaro, Ramos and Azzolin (2016), which may indicate that students in the last periods, due to their greater chances of being active in the market, value the time in the classroom more, due to the time dedicated to the market, thus seeking fuller use.

Then, the relationship between the perceptions of the public and private HEI students with the groups of the teachers' characteristics was also analyzed. In Table 8, the results of the non-parametric Kruskal-Wallis test can be observed, which indicated the statistical difference in three groups, so that, only in Group 1 ("Knowledge and content mastery"), the students from the three HEI consider these characteristics equally relevant in statistical terms.

Table 8
Groups per HEI

Groups	Mean per HEI			Result Kruskal-Wallis test
	Private HEI 1	Public HEI	Private HEI 2	
Group 1 (Knowledge and content mastery)	9.48	9.38	8.98	=
Group 2 (Clarity in explanations, didactics and content preparation)	9.27	8.94	8.83	≠
Group 3 (Relationship between students and teachers and technology in higher education contexts)	8.55	8.12	8.49	≠
Group 4 (Teachers' personal attributes)	5.84	5.39	6.44	≠

Source: elaborated by the author

As a result of the detected differences, a *post hoc* analysis was needed, using the Mann-Whitney hypothesis test with Bonferroni correction in all effects, with a significance level of 0.017 [0.05/3], indicating the statistical differences demonstrated in Table 9.

Table 9
Groups per segregated HEI

Groups	Mean per HEI		
	1-2	1-3	2-3
Group 1 (Knowledge and content mastery)	=	=	=
Group 2 (Clarity in explanations, didactics and content preparation)	≠	=	=
Group 3 (Relationship between students and teachers and technology in higher education contexts)	≠	=	≠
Group 4 (Teachers' personal attributes)	=	=	≠
Numbering of Periods/years: (1) = Private HEI; (2) = Public HEI and (3) = Private HEI 2			

Source: elaborated by the author

As can be seen in Table 9, in the comparison of private HEIs (1-3), no differences were detected among all groups, that is, on average, the answers of students at private HEI 1 were statistically equal to those of students from Private HEI 2. When comparing the answers of the students from the Public HEI, divergences are detected though. Considering the data in Tables 8 and 9, the students of the public HEI do not consider the characteristics of Groups 2, 3 and 4 that relevant when compared to the students' perceptions at the private HEIs. This result may indicate the private HEI students' greater need in relation to the clarity of explanations, didactics, preparation of content, relationship with their teachers, use of technology and personal attributes of teachers. Several factors can provoke these results, and research may indicate that students at public and private institutions have different profiles, as observed by Freitas (2005), when reporting that students of private HEIs face academic shortages, socioeconomic deficiencies and limitations for their full dedication to their studies, being young people who combine study and work and who are able to attend a higher education course. Additionally, Soares, Poubel and Mello (2009) found that the students of public institutions present better academic adaptation than those of private institutions.

Finally, the means of the teaching characteristics in this study were compared with the study by Nogueira *et al.* (2012), according to Table 10.

Table 10
Comparison of teaching characteristics with background study

Characteristic Assessed	Nogueira et al. (2012)	Current research
Knowledge of theory	9.64	9.38
Ability to explain	9.53	9.31
Link between theory and practice	9.47	9.26
Coming to classes prepared	9.31	8.79
Being respectful	9.24	7.91
Ability to arouse interest	9.15	8.78
Being thoughtful	8.91	7.91
Being understanding	8.34	7.91
Giving rapid feedback	8.28	8.31
Being demanding	8.23	8.46
Using e-mail	8.19	8.57
Being patient	8.17	8.40
Being challenging	8.09	8.14
Being friendly	8.05	7.91
Being well-tempered	7.99	7.91
Being sympathetic	7.59	7.91
Using the Internet	7.54	7.86
Allowing students to use the computer	6.84	7.85
Using videos in classes	6.44	7.57
Having a pleasant tone of voice	5.80	6.63
Being tidy	5.36	5.52
Being physically pretty	2.02	3.69

Source: elaborated by the author

As can be observed in Table 10, the averages of most teacher characteristics are close between the studies. Nevertheless, it was observed that the greatest divergences occurred in the characteristics related to Group 4 of the research ("personal attributes of teachers"), which in the analysis of this study was less important when compared to the other groups.

Finally, it is important to note that the results obtained here are in line with similar research carried out in undergraduate programs in other areas, such as the research by Pereira and Nörnberg (2012), who evaluated the requirements to be a good teacher and the pedagogical knowledge required for teaching according to the students in Biological Sciences and Pedagogy. The results indicated content mastery, continuous training, valuation of background knowledge and knowledge of appropriate teaching methods as the main teaching requirements.

5. Conclusion

The transformations happened in recent years in the context of HEIs have brought changes more quickly when compared to other segments, as the technological and scientific advances in the educational process are inseparable, and the teaching and learning process is considered one of the pillars of HEI, the major protagonists of this process being the student and the teacher. In this sense, knowledge from the viewpoint of these two actors is fundamental, such as, for example, students' perceptions regarding their teachers' characteristics (Vasconcelos, 2009; Vasconcelos, 2010; Miranda *et al*., 2012).

According to the above, this study was aimed at evaluating the characteristics of a good teacher according to Generation Y Accounting students at two private and one public HEI in Pato Branco (PR). Therefore, the instrument by Nogueira *et al*. (2012) was replicated, with minor adaptations.

To reach the study objective, a quantitative approach to the collected data was used, aiming to evaluate the results found. It is important to note the statistically significant difference among the four groups of teacher characteristics surveyed h. That is, for students of Generation Y, the characteristics in order of importance are: (i) knowledge and content mastery - G1; (ii) clarity in the explanations, didactics and content preparation - G2; (iii) relationship between students and teachers and technology in higher education; and (iv) personal attributes of teachers - G4.

These results coincide with the results of Miranda *et al.* (2012), who concluded that didactic knowledge, content mastery and experience-based knowledge were more important in their research. These results indicate the teacher's great need for content mastery and didactic training. It should be emphasized that didactic training for teachers, especially in Accounting, should be continuous, and preferably obtained in *stricto sensu* programs, as undergraduate courses in the area do not prepare them for teaching. It is important to mention that the results obtained are also in line with Nogueira *et al.* (2012), in which the attributes of having physical beauty, being tidy and having pleasant tone of voice were less valued by the students.

When the sample was segregated by the respondents' characteristics and the statistical tests were carried out to evaluate the possible differences of means, some interesting points were discovered. Firstly, it was observed that both genders give equal importance to knowledge and content mastery (G1), and less importance, equally, to the personal attributes of teachers (G4). For clarity in explanations, didactics and preparation of content (G2) and for the relationship between academics and teachers and technology in higher education (G3), however, the female respondents consider these more important than the male respondents. This indicates that, for this sample, the female gender values such characteristics more. For teachers, this information can be important, essentially when having a predominantly female class, so that they can adapt to the profile of the students.

The students' perceptions were also compared among the years / semesters. The students in the final years of graduation consider the clarity in the explanations, didactics and preparation of content (G2) more important than the first-year students (or 1st or 2nd semester). With the due limitations that the present research is not a longitudinal study, a possible explanation for these results is that, at the end of the school years, the students expect more clarity and didactics by their teachers, possibly motivated by the higher level of difficulty of the subjects in the final years / semesters, a situation that again gains importance for the continued pedagogical training of Accounting faculty, which is deficient according to Lima *et al.* (2015). In addition, as mentioned, due to the high employability in the area, students in the last periods tend to be more employed. As a result, for these students, the time in class would be more "valuable".

The comparison between HEIs was also performed. The characteristics inherent in the knowledge and content mastery (G1) are equally important for private and public students. On the other hand, the students from private HEI consider the other groups of characteristics more important. These results indicate the difference of students from those institutions and, in addition, teacher evaluation tools cannot be generalized, in view of different student anxieties among HEIs.

The results obtained in this study are important for the self-assessment of educators, first in relation to the intensity of the evaluation of the teacher characteristics and, secondly, due to the peculiar characteristics of Generation Y students. It is also important to verify the distinction among students from different institutions and different years / periods. These divergences reinforce the need for the teacher to be constantly changing, seeking to meet the expectations of his students. In addition, it should be noted that the results indicate not only the importance of the teacher's theoretical mastery, but also of updated knowledge on the market, that is, of market practices, as also observed by Miranda, Casa Nova and Cornacchione (2012) .

According to Silva, Kreuzberg and Rodrigues Júnior (2015), it should be emphasized that the main role of postgraduate studies is the construction of scientific knowledge, as well as teacher training for higher education. In addition to the few postgraduate programs in Accounting in Brazil, only the University of São Paulo (USP) has a research line focused on accounting education. In addition, Nganga, Botinha, Miranda and Leal (2016) indicate that a low number of subjects on teacher training offered in Master's and doctoral programs in Accounting, and also that, when offered, they tend to be optional. This finding is worrying, in view of the large number of Accounting courses in Brazil, but only one of the postgraduate programs focused on the pedagogical training of these teachers.

In this context, the results discussed here can be important for the HEIs themselves, firstly for hiring teachers, prioritizing the characteristics the respondents listed as more important. In addition, the HEIs, through the instrument used in this research, evaluate their teachers and promote and / or strengthen the continuing education of their teachers, aiming their teaching staff to surpass the students' expectations.

Finally, as a limitation of the research, it is important to cite the impossibility of generalizing the results due to the sampling method used, which was non-probabilistic, and the temporal limit, as the research was carried out in 2014. Indications for future research are: replication of this study in a broader sample, application of the instrument in different undergraduate and postgraduate courses, and verification of the causes or reasons for the differences found among HEIs.

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Appendix – Research Instrument Applied

Analyze each of the items (characteristics) and score their relevance between 1 and 10 to indicate the characteristics of the "Good Teacher". In the scoring, keep in mind that, the closer to 10, the more relevant you consider this characteristic and, the closer to 1, the less relevant.

Questionnaire	Completely Irrelevant									Completely Relevant
	1	2	3	4	5	6	7	8	9	10
1.1. Being knowledgeable on the theory of the theme taught										
1.2. Being knowledgeable on the practice of the theme taught										
1.3. Knowing how to link up theory and practice										
1.4. Mastering the content taught										
2.1. Ability to explain (didactics)										
2.2. Offering clear explanations										
2.3. Coming to class prepared (Preset content)										
2.4. Ability to arouse the students' interest in the content										
3.1. Being enthusiastic to transmit the content										
3.2. Being dynamic in class										
3.3. Being well-tempered in class										
3.4. Being thoughtful towards students										
3.5. Being accessible to students										
3.6. Being friendly to students										
3.7.Being respectful to students										
3.8. Being understanding towards students										
3.9. Being sympathetic towards students										
3.10. Being dedicated to the profession										
3.11. Being demanding										
3.12. Being patient										
3.13. Being helpful										
3.14. Being challenging										
3.15. Preparing the material used in class well										
3.16. Being learned										
3.17. Being organized										
3.18. Giving rapid feedback on grades										
3.19. Using resources like videos and songs in the classroom										
3.20. Using content from the internet (indicating websites, blogs, etc.)										
3.21. Using e-mail to communicate with the students										
3.22. Allowing students to use notebooks in the classroom										
4.1. Using software for dynamics (worksheets, accounting software)										
4.2. Being physically pretty										
4.3. Being tidy (well-dressed, hair combed, always dressed up)										
4.4. Having a pleasant tone of voice										

Respondent Characteristics

Age:

( ) Up to 19 years; ( ) 26 till 30 years; ( ) 36 till 40 years; ( ) 46 till 50 years;
( ) 20 till 25 years; ( ) 31 till 35 years; ( ) 41 till 45 years; ( ) more than 50 years.

Gender:

( ) Female ( ) Male

Have you concluded another undergraduate program?

( ) Yes ( ) No If yes, which? _____.

Semester or year you are taking:

( ) 1st and/or 2nd Semester / 1st Year ( ) 5th and/or 6th Semester / 3rd Year
( ) 3rd and/or 4th Semester / 2nd Year ( ) 7th and/or 8th Semester / 4th Year

How many hours per week do you work?

( ) I do not work;
( ) I work up to 20 hours per week;
( ) I work between 20 and 30 hours per week;
( ) I work more than 30 hours per week.

Comments, criticism and suggestions. (Any comments you want to give and/or characteristics not mentioned in the questionnaire, etc.)

_____
_____
_____
_____
_____
_____