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The regulatory modes and their relations among Accountancy students

Abstract

Objective: Based on the Regulatory Mode theory by Kruglanski, Thompson, Higgins, Atash, Pierro, Shah and Spiegel (2000), individuals present two self-regulatory functions. The locomotion function corresponds to a strong focus towards action. The assessment function corresponds to the capacity to critically assess the means and ends. In this study, we aimed to associate the students' regulatory modes with vocational education aspects in the undergraduate program in Accountancy, such as satisfaction with the course, academic performance and professional career aspects.

Method: A survey was undertaken among 94 students from an undergraduate program in Accountancy. After the validity and reliability tests of the scales, Pearson's Correlation test was used to analyze the results.

Results: The students' regulatory mode of locomotion was positively associated with satisfaction and performance in the course. The locomotion profile was also positively associated with the intention to work in the accounting area, especially in opportunities that value the conquest of professional experiences, personal satisfaction and promotion through career plans.

Contributions: The results suggest that students with a locomotion (vs. assessment) profile experience a regulatory adjustment and are more fit to the Accountancy course.

Key Words: Regulatory modes; Accountancy; Academic performance; Professional expectations.

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1. Introduction

The activity area of accounting professionals is experiencing a context of major changes due to, for example, the processes of convergence with international accounting standards and the great technological advance. These transformations are also perceived in academic environments, especially considering Accounting teaching methods and practices, which evolve so that students are able to meet the new demands of Accounting users. In addition to the entire accounting treatment and information production process, accountants are increasingly required to interpret economic facts, establish performance assessment plans and systems, and act strategically in the decision-making process (IMA, 2008; Maciel & Martins, 2018). That is, new accounting professionals need not only demonstrate technical skills but also the ability to innovate in service delivery in order to create value for their users (Maciel & Martins, 2018).

At this point, it is fundamental to understand the aspects about the training of new accounting professionals, including the motivational aspects that regulate the behavior of college students and that guide them toward the achievement of the final objective, which is the conclusion of the college course. More precisely, it is necessary to identify the students' personality trait that most identifies with or fits this new professional profile, making the learning process more assertive, efficient and pleasurable.

Several are the motivational factors present in the literature that explain how individuals engage in goal-pursuit (Spiegel, Grant-Pillow and Higgins, 2004). Among them, the regulatory modes proposed by Kruglanski *et al.* (2000), which determine how an individual behaves in the search for a future outcome. In this situation, individuals need to evaluate the means to achieve the goal and progress towards its achievement (Pierro, Kruglanski & Higgins, 2006). Therefore, individuals have two basic self-regulatory functions: assessment and locomotion. The assessment function consists of the individual's ability to critically evaluate conditions and entities, such as, for example, evaluating the objectives and means to achieve the intended objective. The locomotion function consists in the individual's ability to move from the current state to the future state and in the commitment of resources towards the goal (Kruglanski *et al.*, 2000).

Therefore, self-regulatory functions involve on the one hand the inclination of individuals to critically appraise a future goal, the progress towards this goal, and possible means of attaining it. On the other hand, there is the inclination of individuals to direct resources (e.g. time and effort) in pursuit of the goal and to move and persist in this direction. For example, a student with a strong Assessment characteristic, when faced with the future objective of completing the undergraduate course, will be able to evaluate the benefits of this achievement, how it will be perceived by third parties, what the risks and impacts of failure are and what level of commitment and dedication that will be required (Kruglanski *et al.*, 2000). This student's engagement in the action will depend on how positive these evaluations are. A student with a strong locomotion trait, then, will be less concerned with these assessments (e.g. risk of failure) and with the amount of effort that will be required (Pierro, Chernikova, Lo Destro, Higgins & Kruglanski, 2008) and will try to engage as quickly as possible in the activities, as what motivates him is the sense of progress (Kruglanski *et al.*, 2000; Pierro *et al.*, 2006).

The Regulatory Mode theory does not argue that one mode is superior to the other as they represent a portion of any self-regulatory activity (Kruglanski *et al.*, 2000). Therefore, any individual will present the basic functions of Assessment and Locomotion, but in different levels and combinations. However, the individual's motivation will be greater when the way the individual pursues the goal is sustained by his/her predominant regulatory mode (Spiegel *et al.*, 2004). For example, an activity requiring rapid actions is more suited to a locomotion profile, whereas an activity that requires more reflection is more in keeping with an assessment profile (Chenikova, Destro, Mauro, Pierro, Kruglanski & Higgins, 2016; Pierro *et al.*, 2018). This combination of regulatory mode and activities is called "regulatory fitness" (Higgins, 2000; Pierro, Giacomantonio, Pica, Giannini, Keuglauski & Higgins, 2013).

In the literature, several authors have examined the regulatory modes and fitness in a wide range of research areas, such as decision making (Avnet & Higgins, 2003; Miceli, De Palo, Monacis, Di Nuovo & Sinatra, 2018), sales behavior and performance (Jasmand, Blazevic & De Ruyter, 2012; Faia & Vieira,

2017; Vieira, Pires & Galeano, 2013; Silva, Vieira & Faia, 2015; Silva, Faia & Vieira, 2016), leadership styles (Benjamin & Flynn, 2006), materialism and social welfare (Giacomantonio, Mannetti & Pierro, 2013), counterfactual thinking and remorse (Pierro, Leder, Mannetti, Higgins, Kruglanski & Aiello, 2008), time management (Amato, Pierro, Chirumbolo & Pica, 2014), goal-pursuit strategy (Orehek & Vazeou-Nieuwenhuis, 2013) and critical thinking (Manalo, Kusumi, Koyasu, Michita & Tanaka, 2013), among other areas. It is not known which regulatory mode is the most appropriate for the technical, professional and scientific training of undergraduate students though.

In order to fill this gap, in this study, we aimed to identify the regulatory mode of students that is best associated with their trajectory to complete the undergraduate course in Accounting. What we want to know is which regulatory mode (locomotion or assessment) allows the student to experience regulatory fitness, increasing the sense of importance and making him more engaged in the activities performed in the course (Pierro *et al.*, 2013; Avnet & Higgins, 2003). Therefore, the objective of this study was to examine the degree of association between the students' regulatory modes and the vocational training process in the undergraduate Accountancy course. More specifically, this study aimed to measure students' regulatory modes and to relate them to measures of satisfaction with the course, academic performance, and aspects related to the professional career.

Therefore, a survey was carried out among the students of an undergraduate Accountancy course. The results, although limited to the sample surveyed, allow us to advance in the literature, evidencing a type of regulatory fitness in Accountancy. The results of the study reveal three main contributions. First, it was identified that the locomotion (vs. assessment) profile is more associated to the aspects involved in the course. Students with the most action-focused profile were more satisfied with the course and academic performance. According to the results, values such as the development of new professional experiences, personal satisfaction, and the career plan are more associated with students with a locomotion profile. These results are consistent with people with this profile, whose motivation is intrinsic and focused on the execution of activities (Kruglanski *et al.*, 2000; Giacomantonio *et al.*, 2013). Third, it was identified that, among the accounting professionals' career options, there were positive associations only with the locomotion profile, that is, students with this characteristic are not only associated to the undergraduate course, but also to the future exercise of the profession.

2. Regulatory Modes

Research on the self-regulatory aspects of human behavior demonstrates theoretical and practical significance as it contributes both to formal knowledge and to the improvement of social environments that aim to develop individuals, such as universities. According to Lourenço and Paiva (2010), the tasks and activities lived in universities are associated with the students' intellectual processes, such as attention, concentration, information processing, reasoning in problem-solving. These processes directly imply the quality of the student's engagement in the teaching and learning process.

The students' motivation and engagement in the process of university learning are important aspects to prepare agents of social change. Often, however, academic education is still far from the demands of the professional accounting market (Ott, Cunha, Cornacchione Júnior & de Luca, 2011). One of the reasons for this problem in training may be related to the misalignment between the aspects of students' self-regulation and the characteristics of teaching and work in the accounting area.

The regulatory mode theory (Kruglanski *et al.*, 2000) identifies two fundamental aspects of self-regulation, which describe how individuals plan and behave in the face of a goal (Pierro *et al.*, 2018), such as students pursuing the objective of completing a higher education course in Accountancy. These aspects of self-regulation are called "regulatory modes" and basically involve a function of thinking and critical reflection on the goal and two means to achieve it, and a function of action and movement from the current state to the future state (Pierro *et al.*, 2018). These two functions are called, respectively, "regulatory

modes of assessment" and "locomotion", which individuals will present to different extents and in different combinations. The individual's locomotion profile is associated with a strong orientation towards action and the desire to remain constantly in motion and in progress (Pierro *et al.*, 2018). The main concern of people with a high level of locomotion is to move, either in a physical, experiential or psychological sense, from a present state to a future state (Pierro *et al.*, 2006). Therefore, individuals with locomotion traits usually engage in more than one task simultaneously; are more persevering in the face of challenges and negative outcomes; dedicate more effort and energy to activities; have higher levels of intrinsic motivation; and are faster to make decisions (Pierro *et al.*, 2006; Kruglanski *et al.*, 2000).

The assessment profile is associated with the critical evaluation of means and ends in order to take cautious actions, prevent failures and make more assertive decisions (Pierro *et al.*, 2018; Kruglanski *et al.*, 2000). People with this profile are constantly compared with standards and with third parties and tend to devote a large share of resources to action planning and evaluation of means (Kruglanski *et al.*, 2000). Assessing individuals dedicate most of their time to the critical assessment of the means to perform an action, which makes them present higher levels of procrastination as well as higher levels of extrinsic motivation (Kruglanski *et al.*, 2000). Therefore, incentives, such as financial rewards, tend to have more effects on the behavior of individuals with the assessment profile (Giacomantonio *et al.*, 2013). Table 1 presents a comparison between the main characteristics of the regulatory modes.

Table 1
Characteristics of regulatory modes

Assessment	Locomotion
- Strong self-assessment and social comparison - Low focus on action - Time is dedicated to preparation and assessment of means available to perform activities - Extrinsic motivation - Easy pursuit of multiple goals	- Strong focus on action - Easy accomplishment of simultaneous tasks - Persistence in the performance of activities - Intrinsic motivation - Preference to pursue one goal at a time

Source: Kruglanski *et al.* (2000)

It is important to mention that one self-regulatory profile is not superior to the other and that the same person can present both profiles simultaneously at different levels and combinations. Thinking about a corporate environment, what managers should aim for is that the types of work and responsibilities, as well as incentive systems, fit the employee's predominant regulatory mode (Benjamin & Flynn, 2006). For example, if a manager wants speed in performing tasks, a person with a locomotion profile will probably perform better. If the absence of errors is of interest, however, assessors will fulfill this responsibility more easily.

Thinking about an academic environment, understanding which profile of self-regulation matches the student's future field of action and, consequently, how it is taught, is of great importance. This information allows, for example, to identify which student profile presents the best performance and satisfaction with the undergraduate course, the priorities of these students when choosing a professional career (e.g. stability, remuneration, personal development, pleasant work environment, development of professional experiences, career plan and personal satisfaction at work), as well as the areas of work they most identify with.

3. Academic Environment in Accounting

Teaching at the undergraduate level aims to transform the student "so that he can develop in the environment related to his area and be subject to certain changes in his trajectory" (Silva, Miranda, & Pereira, 2017, p. 265). Therefore, students should not only be offered knowledge on their future activity area but should also develop skills that allow them to adapt to the changes and new contents that will appear when they are no longer in the academic environment. The future professional accountant is expected to add aspects, such as ethical values and attitudes, intellectual abilities, investigative spirit, critical analysis, interpersonal skills, communication, skills with new technologies, among others (Ott *et al.*, 2011).

According to the National Curricular Guidelines for Undergraduate Accountancy Courses (CNE / CES Resolution 10, 2004), the Bachelor program has to enable future accountants to identify and understand organizations' technical, scientific, social and economic issues; to master their functional responsibilities in a wide range of performance areas; and to possess critical-analytical skills to use the information in the organizational scope. Therefore, in addition to the technical content of accounting, contents related to other areas of knowledge, such as Administration, Economics, Mathematics, Sociology, Psychology, and others are also taught in Bachelor Programs in Accountancy (Silva *et al.*, 2017)

In terms of employability, Accounting education is intended to enable the student to act in several areas, as the provision of accounting services is segmented in different domains, aiming at the specialization and the production of accounting information specific to each type of user. According to Iudícibus and Marion (2002), Accounting is a profession that provides professionals with a range of possibilities in the job market, such as Financial Accounting, Cost Accounting, Management Accounting, Audit and Accounting Skills, Financial Analysis, Consulting, Public Accounting, Tax Accounting, among others (Iudícibus & Marion, 2002).

For this study, the regulatory modes were particularly associated with the students' interest in the following areas: Management Accounting; Financial Accounting; Tax Accounting; Public Accounting; and intent to set up their own business (to undertake). Management accounting refers to "the process of providing relevant financial and non-financial information for decision-making, resource allocation, monitoring, evaluation and performance reward to managers and employees of an organization" (Atkinson, Kaplan, Matsumura & Young, 2015, p.3). The focus of management accounting is to help decision makers improve the organizational performance by applying planning and control skills (Garrison, Noreen & Brewer, 2013).

While management accounting is intended to produce information for internal users, financial accounting is guided by the interests of external users, such as the preparation of financial statements whose objectives are "to provide information that is useful in economic decision-making and evaluations by users in general, not intended to meet the specific purpose or need of certain user groups" (CPC 00, 2011, p. 3). The focus of financial accounting is to offer information on the equity and financial position of the entities that supports the economic decision and allow the users to assess the managers' performance (CPC 26, 2011).

Tax accounting is related to the procedures and techniques "applicable to the calculation of taxes due by companies and entities in general, to the search and analysis of alternatives to reduce the tax burden and to fulfill the additional obligations established by the Treasury" (Pohlmann, 2012, p. 14). Therefore, the career in tax accounting does not only include the calculation of taxes but also involves planning activities, whose objective is to reduce tax obligations through concessions and exemptions provided for in tax law and the forecasting process of business operations (e.g. survey of estimated income and expenditure for a period) (Martinez, 2017). Public accounting is related to social welfare through efficiency and publicity and transparency in the use of resources. The objective of public accounting is to capture, record, accumulate, interpret and demonstrate the phenomena that affect the budgets, finances, and assets of public law entities (Kohama, 2012).

Finally, the Accountancy course should also encourage students to undertake (Santiago, Faia, & Silva, 2016). Throughout the course, students learn a variety of management tools that enable them to use them to their own advantage in establishing their own business (Anjos, Santos, Miranda, Silva, & Freire, 2011). In addition, the characteristics of accounting service provision allow accountants to act autonomously, helping them to take risks and take charge of their own careers.

4. Methodological Procedures

In view of the objective of examining the degree of association between the regulatory modes and the education process in undergraduate Accountancy programs, a descriptive and quantitative research was conducted (Triviños, 2013) with the students of a public educational institution of Brazil. The Accountancy course at this institution is organized in four periods (years), with only one class group per period. Annually, the course offers 40 places, which are filled through a public selection process. At the time of data collection, 163 students were enrolled in the course. The research was supported by the course coordination, which informed all the teachers about the development of the project.

The students were contacted in the classrooms, where they received explanations about the research objectives and were invited to participate by answering a structured and self-administered questionnaire. After completion, the students put the questionnaire in an envelope at the end of the room without the need to identify themselves. The survey took place in November 2016 in the class groups of all the periods, including the first year. As most of the course subjects are biannual, at the date of data collection, the first-year students had already completed one semester of approvals and failures, in addition to having already taken the first tests of the second semester. Therefore, they were already able to evaluate their performance in the course thus far and their progress towards the conclusion of the course. In addition, first-year students had attended at least three specific courses in the accounting area, whose programs involve discussions about the activity area and the accounting profession.

Thus, a non-probabilistic convenience sample was used. The survey totaled 94 responses, which represented a response rate of approximately 58% of the population. It is noteworthy that the participation in the research was optional and that the data collection occurred with those students who attended the course over a week. In addition, considering that there is at least a moderate effect between the tested variables (r = 0.30) and accepting a 5% probability of type I error and 20% probability of type II error, there would be a minimum need of 55 respondents (Cohen, 1992, Field, 2012).

A 14-item scale developed by Kruglanski *et al.* (2000) was used to measure the students' locomotion and assessment modes. The course performance was evaluated based on the student's perception according to a four-item scale adopted by Borges (2016). In addition, scales were developed to measure the student's perception of the course evaluation system (5 items), interest in theoretical subjects (5 items) and interest in practical subjects (5 items), and satisfaction with the Accountancy course (3 items). These scales totaled 36 items, evaluated on a 10-point Likert scale ranging from 1-I totally disagree to 10-I totally agree.

In addition, besides questions to identify the sample, five questions were added in the questionnaire related to the activity areas of accounting professionals. Based on a scale from 1 to 10 (1-little interest and 10-great interest), students indicated how much they would like to work in the future in the areas of Financial Accounting, Management Accounting, Public Accounting, Tax Accounting and opening their own business. Finally, seven questions were added in relation to the items the students valued in a job opportunity. Again, based on a scale from 1 to 10 (1-little important and 10-very important), students indicated the level of importance of the following items: stability, remuneration, professional skills development, professional environment quality, acquisition of professional experiences, career plan and personal satisfaction.

Initially, the normality of the data was evaluated (Pedhazur & Schmelkin, 1991). As suggested by Marôco (2010), the asymmetry and kurtosis measures were used, whose results were lower than the suggested maximum values (sk <3; ku <10). Subsequently, the scales of the regulatory modes of locomotion and assessment and the scales to measure the student's perception regarding the course evaluation system, interest in theoretical and practical subjects, and satisfaction with the accountancy course were submitted to the validity and reliability tests. First, the factorial validity of the scales was obtained through the Exploratory Factor Analysis technique, intended to reduce the items in common latent dimensions (Bezerra, 2012). In addition to the correct specification of the items in their respective dimensions, all items presented factor loadings higher or nearer than expected ($\lambda > 0.50$) (Marôco, 2010). The description of the items and the results of the factor analysis are presented in Table 2.

Table 2

Description of the items, factor loadings and validity and reliability coefficients of the scales

Locomotion	**AVE = 0.439 / α = 0.794**
I don't mind doing things even if they involve extra effort.	0.613
I feel excited just before I am about to reach a goal.	0.553
I enjoy actively doing things. more than just watching and observing.	0.624
When I decide to do something. I can't wait to get started.	0.695
By the time I accomplish a task. I already have the next one in mind.	0.790
Most of the time my thoughts are occupied with the task I wish to accomplish.	0.568
When I get started on something. I usually persevere until I finish it.	0.757
Assessment	**AVE = 0.404 / α = 0.759**
I spend a great deal of time taking inventory of my positive and negative characteristics.	0.413
I like evaluating other people's plans.	0.742
I often compare myself with other people.	0.746
I often critique work done by myself or others.	0.746
I often feel that I am being evaluated by others.	0.583
I am very self-critical and self-conscious about what I am saying.	0.537
When I meet a new person I usually evaluate how well he or she is doing on various dimensions (e.g.. looks. achievement. social status. clothes).	0.605
Performance	**AVE = 0.674 / α = 0.873**
I perform very well on the assessment when compared to my classmates.	0.825
My overall performance on the exams and tests is very good.	0.905
My performance when doing exercises in the classroom is very satisfactory.	0.779
I find it very easy to understand the contents transmitted in the classroom.	0.768
Perception of Assessment System	**AVE = 0.503 / α = 0.834**
For me. good course scores are a good indicator to assess my course performance.	0.828
I find it important to rank among the highest grades in my classroom.	0.804
I consider that getting good grades is important for a good employment position in the future.	0.795
I believe that getting good grades is a way for the teachers to think highly of me.	0.496
I find it important to get good grades and not just enough to pass the subjects.	0.551
Interest in Practical Subjects	**AVE = 0.519 / α = 0.828**
I like subjects with many practical exercises. such as postings and the elaboration of financial statements.	0.658
When I am doing the exercises in the subjects I feel motivated and excited.	0.789
I feel that I learn more by doing the exercises the teachers requested.	0.737
When doing the exercises. I get anxious to reach the end result.	0.702
I believe that doing the exercises will enhance my qualifications for the job market.	0.708
Interest in Theoretical Subjects	**AVE = 0.580 / α = 0.794**
I like subjects that encourage me to think and reflect.	0.663
When I am reading texts on the teachers' request I feel motivated.	0.764
I feel that I learn more by doing the required reading.	0.894
When reading the texts. I always reflect on how much I have learned from them.	0.828
I believe that the reading will enhance my qualification for the job market.	0.626
General Satisfaction with the Course	**AVE = 0.610 / α = 0.806**
Until now. the course has attended to my expectations.	0.811
I would indicate the accountancy course to a friend.	0.720
I feel that the Accountancy course was a good choice.	0.808

Besides the factorial validity, the convergent and discriminant validity of the scales was also checked. The convergent validity was measured using the Mean Extracted Variance (MEV) index, which reflects the general amount of variance of the items explained by the latent construct (Fornell & Larcker, 1981; Hair, Black, Babin, Anderson & Tatham, 2009). The discriminant validity was evaluated by comparing the explanatory power of the construct items with the explanatory power of the other variables (Fornell & Larcker, 1981). For this purpose, the values of MEV were submitted to the square root and compared with the correlation coefficients between the variables of the study. As shown in table 2, only the locomotion and assessment constructs presented values lower than the 0.50 standard (Marôco, 2010). No correlation coefficient was greater than the square roots of the EMV values though, indicating that the items of each scale have greater explanatory power over their respective constructs than any other variable in the study. These results allow us to assume the validity of the scales.

Besides the validity, the scales were also submitted to the reliability test. Therefore, Cronbach's alpha coefficient (α) was used, which is a measure of the internal consistency of the items of each construct and describes the extent to which they indicate the latent construct in common (Hair *et al.*, 2009). According to the results reported in Table 2, all scales presented reliability values higher than the adopted reference value ($\alpha > 0.70$) (Hair *et al.*, 2009).

Finally, to analyze the results, the Pearson correlation test was adopted. The "correlation test measures the strength of the relationship or degree of association between two variables. Two variables are highly correlated if the changes occurring in one of them are strongly associated with the changes in the other" (Cunha & Coelho, 2012, p.140). The correlation coefficients vary from -1 to 1, and negative values represent that, when one variable increases, the other decreases. Positive values indicate that, when one variable increases, the other also increases. The closer the coefficients are to the extremes, the greater the degree of association. Values close to zero indicate that there is no association, that is, if one variable increases or decreases, the other remains unchanged (Field, 2012).

5. Results

The main information of the sample is presented in Table 3. The questionnaires were distributed and answered by the following proportion of students: 1st year (38.29%), 2nd year (8.79%), 3rd year (28.57 %) and 4th year (26.37%). Most of the respondents were female students (63.74%), a similar proportion to that found in the course enrollments. The mean age of the respondents was 21.6 years (SD = 5.7) and the majority of students reported that they considered the Accountancy course to be more practical than theoretical (61.5%).

Table 3
Description of the sample

Personal data	Students (N = 94)
Course year	
1st year	38.29%
2nd year	8.79%
3rd year	28.57%
4th year	26.37%
Gender	
Female	63.74%
Male	36.26%
Consider the course predominantly:	
Practical	61.5%
Theoretical	38.5%
Mean Age (years)	21.62 (5.66)[a]
Regulatory Modes	
Locomotion (1-10)	7.31 (1.64)[a]
Assessment (1-10)	5.12 (1.74)[a]

Obs. [a] 30Mean (Standard deviation).

To meet the research objective, initially, the levels of the regulatory modes needed to be identified among the students. As reported in Table 3, it was observed that the students presented higher levels of locomotion (M = 7.31) than assessment (M = 5.12). The averages were submitted to the t-test for paired samples to identify if the difference between them was significant (Field, 2012). The results support the conclusion that the students in the sample possess higher levels of locomotion than assessment ($T_{(93)}$ = 10.24; p <0.001), with a strong orientation towards action as a predominant characteristic among the students participating in the research (Kruglanski *et al.*, 2000).

Subsequently, the regulatory modes were submitted to the Correlation test with the measures related to the Accountancy course: perception of academic performance, perception of the evaluation system, interest in practical or theoretical subjects and general satisfaction with the course. The data are reported in Table 4. First, it is important to note that a positive and significant association was found between the levels of locomotion and assessment (r = 0.250; p <0.05). This result reinforces the notion that regulatory modes are not exclusive, and that individuals present several combinations of both. As demonstrated by Pierro *et al.* (2018), an individual with high levels of locomotion and assessment is favored in terms of goal achievement, as it demonstrates initiative and effort in actions as well as the capacity to critically evaluate their actions and results and to avoid and correct errors.

Table 4

Correlation between regulatory modes and course measures

		1	2	3	4	5	6	7
1	Locomotion	1						
2	Assessment	0.250*	1					
3	Performance	0.362**	0.073	1				
4	Assessment System	0.172	0.131	0.325**	1			
5	Pract. Subj.	0.441**	0.122	0.353**	0.397**	1		
6	Theor. Subj.	0.391**	0.098	0.187	0.178	0.209*	1	
7	Satisfaction	0.267**	-0.087	0.196	0.201	0.493**	-0.026	1

Obs. **p< 0.01; *p< 0.05

Although the regulatory modes have a significant mutual correlation, only the level of locomotion was significantly associated with the measures involving the undergraduate Accountancy course. First, a positive and significant correlation was found between the level of locomotion and the student's perceived performance in the Accountancy course ($r = 0.362$, $p < 0.01$). Likewise, the locomotion level also showed a positive and significant correlation with the general satisfaction with the course ($r = 0.267$; $p < 0.01$). Thus, the higher the student's level of locomotion, the higher his perceived performance and satisfaction in the Accountancy course.

In relation to the practical and theoretical subjects, both were significantly associated with the students' level of locomotion. As expected, the highest correlation coefficient occurred with the practical subjects ($r = 0.441$, $p < 0.01$), whose perception of movement is greater, as in exercise resolution activities for example. The interest in theoretical subjects was expected to be associated with the student's level of assessment, given the greater involvement in analysis and reflection activities; the relationship between them was nil though.

The only measure related to the course that did not show a significant association with the regulatory mode of locomotion was the perception of the evaluation system. This measure assessed the extent to which the students are impacted by grades, comparisons with other students, and subjective evaluations of teachers. As demonstrated by Kruglanski *et al.* (2000) and by Giacomantonio *et al.* (2013), locomotion individuals are intrinsically motivated and less influenced by external evaluations. Therefore, students with this profile care less about grades and how they will be perceived if they are unfavorable. Conversely, a positive association between the student's level of assessment and the perception of the course evaluation system was expected. Although this relation obtained the highest correlation coefficient involving the regulatory mode of assessment, the relationship was not significant ($r = 0.131$; $p = NS$).

One important highlight relates to the positive and significant associations between the interest in practical subjects and the perception of academic performance ($r = 0.353$, $p < 0.01$) and general satisfaction with the course ($r = 0.493$, $p < 0.01$). Because locomotion is a predominant trait among the students in the sample, the presence of practical subjects, in which the feeling of involvement and effort in activities and exercises are greater, arouses the students' greater satisfaction with the course performance and with the course generally. By the way, based on the criteria by Cohen (1992), there is a high degree of association between the interest in the practical subjects and the degree of satisfaction with the course.

In addition to the course-related measures, the students were asked about the degree of interest in acting in some professional areas of accounting. The purpose of these questions was to relate the regulatory modes with the specialization and career options in the area. The results are shown in Table 5.

Table 5

Correlation between personal orientation variables and professional activity branch

		1	2	3	4	5	6	7
1	Locomotion	1						
2	Assessment	0.250*	1					
3	Financial Accounting	0.241*	0.080	1				
4	Management Accounting	0.267**	0.098	0.570**	1			
5	Public Accounting	0.211*	- 0.087	0.246*	0.153	1		
6	Tax Accounting	0.276**	- 0.025	0.467**	0.343**	0.184	1	
7	Undertaking	-0.071	- 0.032	0.029	0.053	-0.091	0.097	1

Obs. **p< 0.01; *p< 0.05

Similar to the results involving the measures of the undergraduate Accountancy course, only the regulatory mode of locomotion presented positive and significant correlations with the accounting professional's interests in activity areas. Except for the intention to undertake, the associations with the other areas were significant, which indicates that the greater the student's level of locomotion, the greater the interest in working in the main areas of the accounting profession. In contrast, the regulatory mode of assessment did not show any significant correlation with the interest in acting in the selected professional areas. Thus, the higher or lower the levels of student assessment, the variation in the intention to act in some of the areas listed remained null.

The intention to undertake did not present significant associations with the regulatory modes. The phenomenon of entrepreneurship is treated in the literature as a process that involves the individuals" identification, evaluation, and exploitation of an opportunity (Shane, 2012). As demonstrated by Amato, Baron, Barbieri, Bélanger, and Pierro (2017), however, each of the regulatory modes influences only part of the entrepreneurial process. For example, locomotion is important in the active search for opportunities, while assessment is important in the judgment stage of the opportunities (Amato *et al.*, 2017). Therefore, being a complex activity, the intention to undertake may require a combination of the two regulatory modes (Pierro *et al.*, 2018), explaining the absence of direct associations.

Finally, for an additional analysis, some values related to the professional career were listed and the students were asked to indicate how important they consider these values in deciding on a job opportunity. The results of the Correlation test involving these values and the regulatory modes are presented in Table 6.

Table 6

Correlation between regulatory modes and values of the professional environment

		1	2	3	4	5	6	7	8	9
1	Locomotion	1								
2	Assessment	0.250*	1							
3	Stability	0.098	0.042	1						
4	Remuneration	-0.023	-0.101	0.328**	1					
5	Professional comp.	0.077	-0.044	0.216*	0.442**	1				
6	Quality of environ.	0.199	-0.004	0.273**	0.363**	0.431**	1			
7	Prof. experiences	0.234*	-0.046	0.110	0.326**	0.677**	0.596**	1		
8	Career plan	0.223*	-0.167	0.300**	0.229*	0.420**	0.430**	0.538**	1	
9	Personal satisf.	0.287**	0.180	0.021	0.023	0.116	0.231*	0.129	0.150	1

Obs. **p< 0.01; *p< 0.05

Again, the regulatory mode of locomotion was the only one to present significant associations with the variables of the professional environment among the students surveyed. There were significant correlations between the level of locomotion and the valuation of a work environment that permits new professional experiences ($r = 0.234$, $p < 0.05$), an appropriate career plan ($r = 0.223$, $p < 0.05$) and that provides for personal satisfaction ($r = 0.287$, $p < 0.05$). It is noteworthy that people with the regulatory mode of locomotion have higher levels of intrinsic motivation and orientation towards action (Kruglanski *et al.*, 2000). Therefore, locomotive individuals tend to attribute more value to a career that provides several work experiences and allows the individual to always pursue new goals (e.g. career plan). Likewise, the search for personal satisfaction at work is common in people who are intrinsically motivated, such as locomotive individuals (Benjamin & Flynn, 2006). This aspect is more valued than stability and pay, for example.

6. Conclusions

In this study, we sought to associate the students' regulatory modes with education-related aspects in the Accountancy course. Although the results found refer only to undergraduate students, they offer some theoretical discussions, which serve as inspirations for future research that wishes to consolidate the relationships tested here, generating new knowledge about the accounting education process. In this section, we present the theoretical and management discussions of this study, as well as the limitations of the research and the suggestions for future research.

In relation to the theoretical discussions, it is highlighted that, in pursuing a goal, such as completing an undergraduate course, individuals are guided by two essential regulatory modes, which they present in different degrees and predominance: to critically evaluate the current and future situation and the means to reach the desired objective (regulatory mode of assessment) and the ability to move and to commit resources towards the future situation (regulatory mode of locomotion) (Kruglanski *et al.*, 2000; Higgins, Kruglanski, & Pierro, 2003). Therefore, in a psychological view, the search for objectives should not be evaluated solely in terms of the results that will be generated, but also in relation to the way in which they will be achieved (Avnet & Higgins, 2003; Higgins, 2000). In other words, the individual value of a choice is due to the fit between the individual's regulatory mode and the strategy used to take and put the decision in practice (Higgins, 2000; Pierro, Presaghi, Higgins & Kruglanski, 2009). When the individual experiences this fit, called regulatory fitness, the level of well-being, the perception of having adopted the correct strategy, the sense of importance in what he is doing, the level of engagement in the task, and the favorable responses to the goals and evaluation systems are greater (Pierro *et al.*, 2013, Avnet & Higgins, 2003).

While individuals usually determine the goals they wish to pursue, however, it is not always up to them to decide on the form and strategies they will adopt to pursue them (Pierro *et al.*, 2009). For example, when deciding to enroll in an Accountancy course, the student should submit to the form of work determined by the higher education institution, such as the subjects that will be studied, the evaluation system, teachers and their recall exercises, among others. Thus, "although regulatory fitness is characterized as an intrapersonal motivational experience, the determinants of this experience may be interpersonal" (Pierro *et al.*, 2009, p.602).

Based on the survey conducted in this study involving Accountancy students, it is important to highlight that the locomotion (vs. assessment) profile was the most associated to the aspects involving the respective course. Besides the locomotion profile being predominant among the students under analysis, positive associations were found between the level of locomotion and general satisfaction with the course and with the academic performance. Students with the locomotion profile tend to have higher levels of orientation towards action (Kruglanski *et al.*, 2000), which may indicate a greater degree of fitness to the Accountancy course, whose practicality is predominant.

This conclusion is corroborated by a strong association between the locomotion profile and the interest in practical subjects. The interest in the practical subjects also showed a significant association with the measures of performance and satisfaction with the course, associations that were not significant involving the interest in theoretical subjects. Many Accounting courses require students to record financial, economic and equity facts, as well as to prepare statements and other accounting reports. Another indication that the locomotion profile is the most fit in relation to training in the accounting area refers to the associations between the regulatory modes and the selected career options. The students' level of locomotion was positively associated with their interest in the areas of Financial Accounting, Management Accounting, Public Accounting and Tax Accounting, while there was no significant association involving the level of assessment. Based on the results found, what the locomotive students value most in these career options is obtaining professional experiences, personal satisfaction and the presence of a career plan that allows them to constantly make new plans and challenges. In other words, values of a work environment that are related to a feeling of movement and progress, great engagement in actions and a high level of intrinsic motivation (Pierro *et al.*, 2013; Kruglanski *et al.*, 2000).

In this way, it is emphasized that students who present the regulatory mode of locomotion predominantly experience greater regulatory fitness when taking Accountancy at the investigated teaching institution. That is, the format of the higher education course, mirroring the demands of the job market, is more fit to the locomotive students when they want to complete the Accountancy course and act professionally in the area. In contrast, students with the regulatory mode of assessment experience this regulatory fitness to a lesser extent.

In addition to these theoretical implications, the results permit management implications. The results highlight that it is important for the managers of higher education institutions and course coordinators to understand the students' predominant regulatory mode, as well as the profile that is more likely to experience regulatory fitness. Students who experience this fitness should have lower dropout rates, greater involvement, and satisfaction with the course, besides better grades. In addition, this better experience in the education process can indirectly influence the improvement of the course performance in measures such as student employability, market assessment, rankings, and exams (e.g. Enade). In addition, information about regulatory fitness can be useful in determining the target audience and dissemination strategies for the course.

Finally, the results of this study should be analyzed with caution, as they are limited to only one specific undergraduate course. Therefore, new studies may examine whether perceived regulatory fitness among the students of the institution being surveyed is also perceived in samples of students from other higher education institutions. In addition, higher education courses are partially shaped to meet the demands of the regions they are inserted in, admitting, for example, specific educational areas. Therefore, there may be changes in regulatory fitness between accounting courses depending on the regions surveyed and the specialties offered.

Another limitation of the study was the equal treatment in the analysis of the results for students from all periods. Students in the final period, for example, have already experienced much more of the Accounting education process than the students in the first period. In addition, the students of the final period may represent a more homogeneous sample in terms of regulatory modes, as those who did not experience regulatory fitness may have dropped out the course and did not advance. Therefore, future studies may focus only on the last-year students, aiming to find the predominant regulatory mode among them and associate it with perceived performance and course satisfaction. This research may also extend to graduated professionals working in the field as a way of adding knowledge about the professional profile of accounting.

Another limitation of the study refers to the data analysis technique. The correlation test does not permit conclusions about the causal relationship among the associated variables and is limited to a bivariate relation (Field, 2012). New studies can examine the relationships between the regulatory modes and aspects of accounting education, controlling for the effects of other variables such as the students' socio-educational profile, the difficulties perceived during the student's education, the perception of the professional perspective in the area (Panucci-Filho, Clemente, Souza & Espejo, 2013).

Finally, the absence of some significant associations is highlighted, which present themselves as opportunities for new studies. First, the results demonstrated the lack of significant associations involving the regulatory mode of assessment. The ability to critically evaluate states and the means to achieve goals is an increasingly demanded competence in the accounting area. Current issues such as the prevalence of essence over form, the use of new technologies, assertiveness in projections, analytical and interpretative skills, big data and professional judgment require students and practitioners to look at ways that were not identified in the outcome of this study. Future studies can identify in which specific contexts this competence is critical.

Second, there were no significant associations between the regulatory modes and entrepreneurial intentions, although the modes are important throughout the entrepreneurial process (Amato *et al.*, 2017). It should be emphasized that, in this study, a single item was used to measure the intention and that new studies can adopt scales that measure this phenomenon more fully, such as the entrepreneurial alert (Tang, Kacmar & Busenitz, 2012) or entrepreneurial orientation scales (Bolton & Lane, 2012). In addition, new studies may also investigate entrepreneurs in accounting, analyzing the effects of regulatory modes on these individuals' performance in conducting business (Amato *et al.*, 2017).

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