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Difficulties and Perspectives of Accounting Students at Paraná Federal University According to Socio-Educational Profile

Abstract

The main focus of this study is to understand how the background of accounting students before entering Paraná Federal University (UFPR), according to their socio-educational profile, affects their perceived difficulties and professional aspirations, as well as how these aspects change during their undergraduate years. It is a descriptive study by means of analysis of descriptive statistics of survey data and application of the χ^2 (chi-square) test, cluster analysis and discriminant analysis, which identified the existence of two groups with distinct profiles among the students investigated. These groups were identified as the "Ascension Group", composed of upwardly mobile students drawn from lower social strata, and the "Maintenance Group", made up of students from higher social strata. The evidence showed that the two groups have different perceived difficulties and professional perspectives.

Keywords: Accounting students, accounting teaching, socio-educational profile, perceived difficulties, professional perspectives.

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1. Introduction

University admission in Brazil, both to public and private institutions, is in general based only on the results of the entrance exam, which is composed of a set of tests of the knowledge learned during primary and secondary school. (Rehfeldt, 2006; Kurchaidt, Nascimento, Zanette & Camargo, 2008; Stefanello, 2010).

It is generally harder to gain admission to public (state or federal) institutions, because they are tuition-free and are normally highly ranked in educational quality. This poses a particular problem for students from low-income families, because of the generally poor quality of public education at the primary and secondary level (in ironic contrast to the university level) and/or their need to work while in high school, leaving insufficient time for their studies. Among the reasons for this is the limited number of places in public institutions and the educational background of the student in primary and secondary levels, mostly from the free education nightly. (Rehfeldt, 2006; Stefanello, 2010).

In any event, the purpose of the entrance exam is to select the candidates with the best chances of graduating with a college degree. Therefore, besides the barrier posed by the entrance exam, factors such as the socio-educational background also influence the decision to attend college and the performance if accepted. In general, the education and occupation of the parents have a great influence on the choice of a determined major and thus on the future professional career of students.

The socio-educational profile is determined by factors such as family income, occupation and schooling level of the parents and the quality of the student's basic education. Those from lower social strata tend to see a college education as a way to transform their lives by taking a step up in the world, with the chance to earn more than their parents. This is certainly true of students who major in accounting, because of the high demand for this profession in the job market.

Despite recent expansion, Brazilian public universities still suffer from some limitations on the number of places and the number and qualification of teachers. There has also been an effort in recent years to smooth out the disparities in educational opportunities, to ameliorate the potential social problems caused by economic and social differences. But as stated, there is still much to be done in this respect, particularly to upgrade the quality of public primary and secondary schools so their students can have a better chance to compete for university spots and improve their professional perspectives.

In light of this situation, the aim of this study is to answer the following question: How do different socio-educational profiles influence the perceived difficulties and future perspectives of accounting students at UFPR?

Intrinsic to the analysis of the individual the adversities faced by individuals in society, we also investigated if there is formation of distinct groups with different socio-educational profiles, perceived difficulties and professional perspectives among accounting students at UFPR. Our specific objectives were: (1) to delineate the socio-educational profiles of the students; (2) to learn the main difficulties perceived by the students; (3) to learn their professional perspectives; (4) to statistically investigate whether the socio-educational profiles influence the perceived difficulties; and (5) to statistically investigate whether the socio-educational profiles influence the professional perspectives.

2. Theoretical Framework

2.2 Socio-Educational Aspects of Accounting Students

Society exercises influence on individuals in various aspects. Among them are the expectations regarding improvement of general conditions of life, subject to the context in which people live and their social groups. The study of these aspects allows an understanding of the organization and social structure to which people are subject, whether by choice or not (Guareschi, 1992; Oliveira, 1999; Ferreira, 2003; Giddens, 2005).

The concepts of social stratum and social class arose as ways to understand the social organiza-

tion of individuals, the behavior of social groups and the particular individual perspectives for the future (Guareschi, 1992; Oliveira, 1999; Ferreira, 2003; Giddens, 2005).

Social stratum is a reference used to describe the equalities and inequalities among individuals and groups in human societies. On this matter, Giddens (2005, p. 234) states that "often we think of stratification in terms of assets or property, but it can also occur because of other attributes, such as gender, age, religious affiliation or military rank." Regarding the concept of classes, the comprehension of the social phenomenon by which individuals become involved in groups depends on the classification and ranking of the elements being studied.

Ferreira (2003, p. 122) and Oliveira (1999, p. 71) mention the types of stratification normally used, which include three dimensions:

a) economic stratification – based on possession of material assets, resulting in a society divided into rich and poor people and people in an intermediate situation;
b) political stratification – based on the situation of political control in society, of groups that detain the power to choose social policies;
c) professional stratification – based on the different degrees of importance attributed to each profession by society.

The system of strata is composed of "individuals occupying a relatively similar position according to some objective characteristics (income, occupation, leisure activities)," and the characteristic of stratification "is the presence of status based on economic, political and cultural power and particular lifestyles" (Rabello, 1979, p. 28). The type of social strata leads the individuals of a society to compose social classes in which "the ownership of wealth, together with occupation, are the chief bases of class differences" (Giddens, 2005, p. 234).

Guareschi (1992, p. 32) states that "class is one among the many ways people can subjectively identify their social position within unequal societies." Class is the ranking of priorities in a system of stratification within the various dimensions of the system, such as income, wealth, status, ties of friendship, etc. (Rabello, 1979; Guareschi, 1992; Oliveira, 1999; Ferreira, 2003; Giddens, 2005).

Further according to Guareschi (1992, p. 34), the most common criteria for division of individuals into social classes are "income and social status":

a) income determines the economic power of individuals, generally measured by what they receive in exchange for their labor or their possessions;
b) social status refers to the prestige of people within society and mainly comes from their educational background (schooling) or profession, often including their political importance.

Therefore, social classes are mechanisms that allow understanding how the stratification process occurs in societies rather than a way to separate individuals within each class. Based on the structural elements of stratification and classes, the set of criteria that form society can be better understood and analyzed according to various influences and perspectives that operate in a society.

2.2.1 The Socio-Educational Context of Accounting Students

Because accounting is associated with the business area, along with the scientific and technological advances in the means of production and information, the increasing number women choosing to study accounting, the convergence of Brazilian accounting practices to international standards and other concerns over global reflections on the accounting profession, substantial changes have been occurring in the perspectives of accounting students, to a different extent than among students of other majors (Takakura, 1992; Marion, 1999; Escerdo & Quintana, 2007).

Some accounting students are aware of the activities associated with the profession before college admission, by means of the labor market or previous training in bookkeeping. While all have a notion of the amplitude of accountants' professional duties, few students have clearly defined what functions they want to perform when entering the job market (Marion, 1999).

This uncertainty is partly the result of the influence acquired during training in bookkeeping and premature entrance into the job market. Regarding this scenario, Takakura (1992, p. 21) states that "the family, community, social, political and economic systems, culture, educational system, professional associations, etc." all influence students' choice of major, their perspectives during their college years and plans for entering the job market.

Some circumstances characterize the general context of accounting students. Chief among these are the lack of clarity regarding professional definition and the difficulties faced during university studies. These difficulties are summarized by Takakura (1992, p. 18): "a) the fact that many studied in public primary and secondary schools, often during the night session; b) engagement in paid work; c) dependence on working to continue studying; and d) absence of the habit or reading." These aspects reveal the profile of student workers, who help their families financially and enter the job market early, assuming multiple responsibilities, to contribute to their family's subsistence while supporting their own studies. The absence of the habit of reading, a result of poor primary education, and the engagement in various activities at the same time, can impair students' learning (Takakura, 1992).

Involvement with other activities and inadequate educational fundamentals, among other factors, can cause difficulties for college students. Takakura (1992, p. 18) mentions some of these: "a) lack of time to devote to study; b) insufficient learning base from high school; c) boring professors; and d) low quality of the college program." Peleias et al. (2008, p. 82) also mention, in their investigation of first-year accounting students, that these students often face "financial difficulties, exhaustion, difficulties with accounting subjects, among others," besides stressing that "nighttime study is a possible option for many Brazilians," among them accounting students.

2.2.2 Expectations of Accounting Students

Individuals in general, motivated by their perspectives, seek to satisfy their basic needs, in many cases survival. But besides basic needs, others arise that redesign the process of choices and options. By means of distinguishing mechanisms, such as social classes and strata, individuals position themselves in layers according to criteria.

As elements of social transformation, individuals are the main agents of change in societies, by means of social mobility, which means the "movement of individuals and groups between different socioeconomic positions" (Giddens, 2005, p. 248), a movement that demands actions and can cause transformations throughout society. Oliveira (1999, p. 73) says that "social mobility, therefore, is the change of social position of a person in a determined social stratification system." Pastore (1979, p. 4) shares this position, stating that social mobility "refers to changes of social status" – in the sense that each social position of an individual represents a condition of income, occupation and/or educational level.

Many factors contribute to the movement of individuals in the social scale, involving both actions of the individual or conditions outside their control (Oliveira, 1999; Giddens, 2005).

In the broad sense, social mobility occurs due to social inequalities in terms of rights, privileges, power, obligations and duties in society (Rabello, 1979). It often represents the survival of individuals and what they strive to achieve, individually or for the group (social class). The achievement of a certain social position often stimulates the effort to reach even higher levels.

The mobility of individuals has various connotations. Rabello (1979, p. 35) mentions that classifications often are based on "wealth, occupational activity, education, religion and even biological character-

istics." Therefore, the study of social mobility needs indicators that are valid for all individuals, considering the causes of mobility between classes (Rabello, 1979). The indicators usually adopted to understand mobility are occupational activity, education and income (Rabello, 1979; Oliveira, 1999; Giddens, 2005).

The indicators of social mobility, when analyzing accounting students, reveal they choose this course of study because the profession offers good perspectives for financial stability and personal and professional recognition, and see obtaining a degree as a doorway to a promising future. These expectations are shaded by the family background and other influences, such as friends and conditions for access to university study (Takakura, 1992; Leite, 2005; Escerdo & Quintana, 2007; Lagioia et al., 2007; Peleias et al., 2008).

3. Methodology

This study is descriptive in nature, because the main objective is to describe the characteristics of a determined phenomenon and establish relations among variables. More particularly, it combines a review of the literature to obtain a valid theoretical framework to support a survey of a target population (Gil, 1996; Cooper & Schindler, 2003; Richardson, 2007; Raupp & Beuren, 2008).

A survey involves obtaining information directly from a representative sample of the population of interest (Gil, 1996; Cooper & Schindler, 2003; Richardson, 2007; Raupp & Beuren, 2008), generally through administration of a questionnaire. The questionnaire for this study was divided into three sections. The first contained 23 multiple-choice questions while the second and third each contained 25 closed questions with responses ranked on a Likert scale of six points, as follows: (TD) totally disagree; (D) disagree; (PD) partly disagree; (PA) partly agree; (A) agree; and (TA) totally agree.

Before administration, we tested and validated the questionnaire in a class of 40 first-year accounting students at Paraná Federal University (UFPR) and afterward with scholarship recipients in the master's in account program of UFPR. After correcting the confusing and inconsistent items in the pre-test phase, we applied the questionnaire to sophomores and juniors in the UFPR accounting program, obtaining 134 valid responses from the students in four classes, two from each level. We applied the questionnaire simultaneously in the two classes of students of each level, on a Tuesday to the sophomores and a Thursday to the juniors. In all cases, all the students attending class that day collaborated with the study.

The Cronbach's alpha for internal consistency of the questions in section II was 0.867 and for the 25 section III it was 0.766, in both cases greater than the lower limit generally considered acceptable of 0.70 (Hair et al., 2005).

The delimitation to the intermediate population of the accounting course was based on previous studies that had evaluated items such as factors influencing the choice to major in accounting, the perception of first-year accounting students of the difficulties faced in studying in the night session, integration in college life, academic satisfaction of entering and graduating students and demand for accountants in the job market (Bomtempo, 2005; Schleich, 2006; Pinheiro, 2008).

3.1 Statistical Treatment of the Data

The analysis and interpretation of the data collected followed the quantitative approach. According to Richardson (2007, p. 80), this method "is characterized by employment of quantification both in the collection of data and their treatment by means of statistical techniques, from the simplest, such as calculation of percent, mean and standard deviation, to the most complex, such as measurement of correlation coefficients and regression analysis, etc." In our case, we calculated the descriptive statistics and analyzed them by the χ^2 (chi-square) test, discriminant analysis and cluster analysis, using the Statistical Package for the Social Sciences (SPSS) version 13.

3.2 Hypotheses

Based on delimitation of the research questions (Richardson, 2007), potential solutions are declared by means of hypotheses, for the purpose of guiding the research process, identifying relevant facts, suggesting the appropriate way to plan the study and providing a conceptual framework to obtain conclusions (Cooper & Schindler, 2003).

According to Gil (2009, p. 31), a hypothesis "consists of the offer of a possible solution, through a proposition, that is, a verbal expression that can be declared true or false." It is way to enable finding a response to the research problem from the possible responses. According to Cervo & Bervian (2002, p. 86), "a hypothesis consists of a supposition that the truth or explanation sought is known," since if the researcher does not clearly define the response to the problem, the study may not reach a suitable conclusion. We formulated the following hypotheses and tested them between the groups:

H_1 – Accounting students with different socio-educational profiles do not differ regarding their perceived difficulties.

H_2 – Accounting students with different socio-educational profiles do not differ regarding their professional perspectives.

And as a necessary hypothesis to identify the relevance of each variable from section I in the formation of each group, we formulated the following:

H_0: –The "analyzed variable" is independent and not associated with the formation of each group.

The result obtained by applying the statistical techniques for each "analyzed variable" are shown in Table 1.

4. Analysis of The Data

The cluster analysis revealed the formation of two groups, and using descriptive analysis we identified the characteristics related to these groups, allowing them to be called the "Ascension Group" and "Maintenance Group". These characteristics were confirmed by analyzing each variable forming the group. The characteristics of these two groups are:

a) Ascension Group – This group is composed of individuals between the age of 20 to 29 years who work and contribute to their family's total income, which is up to five times the minimum monthly wage[1], and who studied in public high schools (regular or technical). Their parents only studied up through high school at most and generally work in relatively low-paid jobs.

b) Maintenance Group – This group is mainly formed of students up to 19 years of age who work and also receive financial support or who are responsible for their own support. Their families have total income levels higher than five times the minimum wage. These students studied in private high schools, mainly during the morning or afternoon session, and generally their parents have college degrees and work in higher paid jobs.

1 At the exchange rate as of this writing, five times the minimum monthly wage is about US$ 1,750.

The first group is called the Ascension Group because in analyzing the variables, we found characteristics showing they are seeking to evolve to higher levels of education, income and status than the levels of their parents. In turn, the Maintenance Group consists of students who are for the most part seeking to achieve the same general level of education, income and status as their parents. In the descriptive analysis of the variables, we sought to find statistical evidence of the contribution of each aspect to the formation of the groups.

4.1 Summary of the χ^2 Test of the Socio-Educational Profile Variables

Table 1 summarizes the results of the χ^2 test, to demonstrate what variables influenced or contributed significantly to the formation of each of the groups. We found that family income (9, 13), parents' occupation (11, 12) and parents' educational level, as identified by Rabello (1979), are the variables that most influenced the formation of the Ascension and Maintenance groups.

The mother's profession and level of schooling has potential to explain the formation of the groups of 67% and 39%, respectively, as confirmed by the high significance and the mean of the responses of each group. The analysis of these two variables together demonstrates reciprocity between the profession and schooling of the mothers, accentuating the distance between these groups due to the socio-educational influence of the students' mothers.

The father's profession and schooling level has potential to explain the formation of the groups of 43% and 36%, respectively, as confirmed by the high significance and mean of the responses for each group. These variables also have power in the socio-educational separation of these two groups, although less intensely than for mothers, demonstrating that fathers with higher schooling levels achieve better positions in the hierarchy of professions.

Table 1

Summary of the χ2 test for the socio-educational profile variables

	Variable	χ^2	p-value		Cramer's V		Average Responses		Result of the Hypothesis Test
							Ascension Group	Maintenance Group	
12	Mother's profession	89.284	0.001	6	0.816	67%	2.25	7.16	Reject H0
11	Father's profession	56.882	0.001	7	0.682	43%	2.70	3.71	Reject H0
15	Mother's schooling level	52.813	0.001	3	0.628	39%	3.19	6.62	Reject H0
16	Father's schooling level	47.547	0.001	3	0.596	36%	2.63	3.67	Reject H0
17	High school and institution	41.882	0.001	2	0.559	31%	1.40	2.42	Reject H0
13	Family income	25.438	0.001	4	0.436	16%	2.57	3.60	Reject H0
9	Economic participation in the family	15.069	0.005	4	0.335	11%	2.75	3.44	Reject H0
19	High school and session	14.513	0.001	2	0.317	10%	2.49	2.93	Reject H0
6	Means of commuting	11.629	0.009	3	0.295	9%	2.84	3.31	Reject H0
14	Type of housing of parents (own/rented)	10.656	0.014	3	0.282	8%	3.27	3.78	Reject H0
3	Marital status	9.752	0.008	2	0.27	7%	2.22	2.04	Reject H0
20	Other college course		0.008		0.236	6%	1.29	1.53	Reject H0
2	Age	4.766	0.190	3	0.189	4%	2.33	2.04	Do Not Reject H0
10	Field of activity of individual's occupation	5.618	0.230	4	0.205	4%	2.87	3.00	Do Not Reject H0
7	Hours devoted to study per week	5.962	0.202	4	0.211	4%	3.06	2.71	Do Not Reject H0
8	District of residence	5.962	0.202	4	0.211	4%	4.16	4.82	Do Not Reject H0
22	Year of graduation from high school	40.01	0.405	4	0.173	3%	2.79	3.11	Do Not Reject H0
21	College entrance exam preparatory course		0.105		0.149	2%	1.76	1.62	Do Not Reject H0
1	Gender		0.272		0.111	1%	1.46	1.58	Do Not Reject H0
18	Modality of high school	2.002	0.367	2	0.122	1%	2.81	2.91	Do Not Reject H0
8	City of residence		0.475		0.085	1%	1.80	1.87	Do Not Reject H0

Source: Survey data (2010).

Regarding high school and type of institution, the variable explains the formation of the groups on the order of 31%, as confirmed by the level of significance and mean of the responses of each group. This variable indicates that students of the Ascension Group attended public schools exclusively or partially during their secondary schooling while those of the Maintenance Group attended private high schools exclusively or partially. The modality of public or private schooling between the two groups also points to different income strata between them.

The family income variable, with explanatory power over formation of the groups of 16%, distinguishes the different economic power between them, with some strong consequences for the members of each group, particularly the limitation in the Ascension Group to achieve life goals.

The variables regarding student's financial participation in the family and the session during which they studied in high school (day versus night) have the respective potential to explain the groups' formation of 11% and 10%. These variables, analyzed together, evidence that students of the Ascension Group more often work during the day and attend school at night because of the need to contribute to their families' income.

The means of commuting to and from university and type of housing have the potential to explain the groups' formation of 9% and 8%, respectively. Parents' home ownership is a distinct economic char-

acteristic of the members of the Maintenance Group, evidencing the higher family income, a factor that also influences the spending on students' consumer goods, such cars or motorcycles to commute to and from school. In turn, the parents of members of the Ascension Group typically live in rented housing and the students use public transportation.

The marital status of the members explains 7% of the potential to form the groups, with a larger percentage of married students in the Ascension Group. This variable, if analyzed together with the previous ones, can explain part of the difficulties faced by this group's members. Besides the need to work during the day and study at night, more of them have responsibilities to spouses and children.

This higher percentage of married students in the Ascension Group is to a large extent explained by the age of the respondents. The age variable has group formation explanatory power of 6%. The members of the Ascension Group typically are between 20 and 29 years old, in contrast to the members of the Maintenance Group, whose average age is 19 years.

The other variables had lower power to explain the groups' formation, according to the results of the statistical tests, and some did not show any explanatory power.

4.2 Analysis of the Socio-educational Influence on Perceived Difficulties

In this section we report the results of the discriminant analysis of the difficulties perceived by the students surveyed.

The assumptions of normality and homogeneity of the variance for the perceived difficulties resulted in a significance of $F = 0.705$ by the Box test, which does not allow affirming the differences observed are significant, with equality of the dispersions between the groups (Fávero et al., 2009). Table 2 summarizes the stepwise procedure, indicating the variables that were added as discriminants and the corresponding value of Wilks' lambda, which indicates the variables with discriminant capacity for the perceived difficulties.

Table 2
Discriminant variables by the stepwise procedure for the perceived difficulties

Step	Entered	Wilks' Lambda							
		Statistic	df1	df2	df3	Exact F			
						Statistic	df1	df2	Sig.
1	Q_II_20_I believe that the ideal situation is to dedicate full time to work or study.	0.931	1	1	132	9.790	1	132	0.002
2	Q_II_6_The lack of time to sleep and rest impairs my learning.	0.891	2	1	132	8.032	2	131	0.001
3	Q_II_18_In real situations, I tend to simplify the use of concepts (simplify the techniques learned).	0.845	3	1	132	7.966	3	130	0.000
4	Q_II_24_I think there needs to be more trust between the teacher and student.	0.818	4	1	132	7.165	4	129	0.000
5	Q_II_22_For me, the explanation given in class is generally very technical and hard to understand.	0.792	5	1	132	6.730	5	128	0.000

Source: Survey data (2010).

The result of the tolerance for each variable, at each step that discriminated the perceived difficulties, excluded one variable at a time until none presented significance of $F<0.05$. We carried out five steps in the stepwise analysis.

The variance explained in terms of the difference between the groups is shown in Table 3, where the eigenvalues are the mean representing how much each function differs from the discriminant function. The farther from 1 the groups are, the greater will be the variations explained between the groups by the discriminant function (Fávero et al., 2009). The output of the discriminant function reports that it made a 100% contribution to explain the differences between the groups.

Table 3
Eigenvalues related to the perceived difficulties

Function	Eigenvalue	% of Variance	Cumulative %	Canonical Correlation
1	0.263	100	100	0.456

Source: Survey data (2010).

Table 4 shows the significance of the discriminant function, by means of which the difference between the groups can be observed.

Table 4
Wilks' lambda and c2 for the significance of the discriminant function of the perceived difficulties

Test of Function(s)	Wilks' Lambda	Chi-square	df	Sig.
1	0.792	30.225	5	0.000

Source: Survey data (2010).

The values of the standardized coefficients of the discriminant functions of the perceived difficulties, in Table 5, can be used to assess the importance of each explanatory variable in the discriminant function and subsequent interpretation of the results.

Table 5
Standardized coefficients of the discriminant functions of the perceived difficulties

	Function
	1.000
Q_II_6_ The lack of time to sleep and rest impairs my learning.	0.452
Q_II_18_ In real situations, I tend to simplify the use of concepts (simplify the techniques learned)	-0.513
Q_II_20_ I believe that the ideal situation is to dedicate full time to work or study.	0.523
Q_II_22_ For me, the explanation given in class is generally very technical and hard to understand	0.458
Q_II_24_ I think there needs to be more trust between the teacher and student.	-0.511

Source: Survey data (2010).

The analysis of the mean values of the discriminant variables confirms different perceived difficulties in each step regarding the variables subjected to the discriminant analysis:

- in variable Q_II_6, which mentions the interference in learning due to the lack of time to sleep and rest, the agreement is greater among the students in the Ascension Group;
- in variable Q_III_18, which mentions the application of concepts learned in real situations, the agreement is greater among the students in the Maintenance Group;
- in variable Q_III_20, which mentions the need either to dedicate time to study or work, the agreement is greater among the students in the Ascension Group;

- in variable Q_II_22, which mentions the difficulty of understanding the explanation in the classroom because the student finds it overly technical, the agreement is greater among the students in the Ascension Group;
- in variable Q_II_24, which mentions the need for more trust between teacher and student, the agreement is greater among the students in the Maintenance Group.

In analytic form, Table 6 depicts the mean values of the responses on the discriminant variables for each group.

Table 6
Mean values of the discriminant variables

	Ascension	Maintenance
Q_II_6_ The lack of time to sleep and rest impairs my learning.	4.64	3.93
Q_II_18_ In real situations, I tend to simplify the use of concepts (simplify the techniques learned).	3.72	4.22
Q_II_20_ I believe that the ideal situation is to dedicate full time to work or study.	3.78	2.87
Q_II_22_ For me, the explanation given in class is generally very technical and hard to understand.	3.84	3.16
Q_II_24_ I think there needs to be more trust between the teacher and student.	3.93	4.16

Source: Survey data (2010).

Based on the statistical analyses of the perceived difficulties, H_1 is rejected, because the accounting students with different socio-educational profiles have mutually different perceived difficulties.

4.3 Analysis of the Socio-educational Influence of the Professional Perspectives

The assumptions of normality and homogeneity of the variance for the professional perspectives resulted in a significance of $F = 0.092$ by the Box test, which does not allow affirming the differences observed are significant, with equality of the dispersions between the groups (Fávero et al., 2009).

Table 7 summarizes the stepwise procedure, indicating the variables that were added as discriminants and the corresponding value of Wilks' lambda, which reports which variables have greater discriminant capacity for professional perspectives.

Table 7
Discriminant variables by the stepwise procedures for professional perspectives

Step	Entered	Wilks' Lambda							
		Statistic	df1	df2	df3	Exact F			
						Statistic	df1	df2	Sig.
1	Q_III_11_I think the accounting profession is subject to a heavy set of legal requirements.	0.928	1	1	132	10.300	1	132	0.002
2	Q_III_13_Accounting training will allow me to occupy a management or executive position more quickly.	0.875	2	1	132	9.335	2	131	0.000
3	Q_III_12_In my opinion, accounting training provides the best conditions for finding a job.	0.790	3	1	132	11.521	3	130	0.000
4	Q_III_21_I have verbal, leadership and interpersonal skills that will assure stability and success in the profession.	0.761	4	1	132	10.108	4	129	0.000
5	Q_III_9_The accounting profession is most compatible with my social condition.	0.736	5	1	132	9.190	5	128	0.000
6	Q_III_6_In my opinion, the salary between genders is equal among accountants.	0.700	6	1	132	9.053	6	127	0.000
7	Q_III_7_I think the supply of jobs in the accounting area is very large.	0.676	7	1	132	8.609	7	126	0.000

Source: Survey data (2010).

The result of the tolerance for each variable, at each step that discriminated the professional perspectives, excluded one variable at a time until none presented significance of $F<0.05$. We carried out five steps in the stepwise analysis.

The variance explained in terms of the difference between the groups is shown in Table 8, where the eigenvalues are the mean representing how much each function differs from the discriminant function. The farther from 1 the groups are, the greater will be the variations explained between the groups by the discriminant function (Fávero et al., 2009). The output of the discriminant function reports that it made a 100% contribution to explain the differences between the groups regarding professional perspectives.

Table 8
Eigenvalues related to professional perspectives

Function	Eigenvalue	% of Variance	Cumulative %	Canonical Correlation
1	0.478	100	100	0.569

Source: Survey data (2010).

Table 9 indicates the significance of the discriminant function, by means of which the difference between the groups can be observed.

Table 9
Wilks' lambda and χ2 for significance of the discriminant function of the professional perspectives

Test of Function(s)	Wilks' Lambda	Chi-square	Df	Sig.
1	0,676	50,226	7	0,000

Source: Survey data (2010).

The values of the standardized coefficients of the discriminant functions of the professional perspectives, in Table 10, can be used to assess the importance of each explanatory variable in the discriminant function and subsequent interpretation of the results.

The analysis of the mean values of the discriminant variables confirms different professional perspectives in each step regarding the variables subjected to the discriminant analysis.

Table 10
Standardized coefficients of the discriminant functions for professional perspectives

	Function
	1.000
Q_III_6_ In my opinion, the salary between genders is equal among accountants.	-0.430
Q_III_7_ I think the supply of jobs in the accounting area is very large.	0.361
Q_III_9_ The accounting profession is most compatible with my social condition.	0.401
Q_III_11_ I think the accounting profession is subject to a heavy set of legal requirements.	0.317
Q_III_12_ In my opinion, accounting training provides the best conditions for finding a job.	0.556
Q_III_13_ Accounting training will allow me to occupy a management or executive position more quickly.	-0.627
Q_III_21_ I have verbal, leadership and interpersonal skills that will assure stability and success in the profession.	-0.427

Source: Survey data (2010).

- in variable Q_III_6, which mentions the equality in salary between genders in the accounting profession, the agreement is greater among the students in the Maintenance Group;
- in variable Q_III_7, which mentions the large supply of jobs in the accounting area, the agreement is greater among the students in the Ascension Group;
- in variable Q_III_9, which mentions the compatibility of the accounting profession with the student's social condition, the agreement is greater among the students in the Ascension Group;
- in variable Q_III_11, which mentions that the accounting profession is subject to a heavy set of legal requirements, the agreement is greater among the students in the Ascension Group;
- in variable Q_III_12, which mentions the conditions for finding a job provided by accounting training, the agreement is greater among the students in the Ascension Group;
- in variable Q_III_13, which mentions the benefit of faster promotion to management and executive positions provided by accounting training, the agreement is greater among the students in the Maintenance Group;
- in variable Q_III_21, which mentions verbal, leadership, interpersonal or other skills that provide stability and success in the accounting profession, the agreement is greater among the students in the Maintenance Group.
- In analytic form, Table 11 depicts the mean values of the responses on the discriminant variables for each group.

Table 11
Mean values of the discriminant variables

	Ascension	Maintenance
Q_III_6_ In my opinion, the salary between genders is equal among accountants.	3.44	3.89
Q_III_7_ I think the supply of jobs in the accounting area is very large.	5.06	4.58
Q_III_9_ The accounting profession is most compatible with my social condition.	4.02	3.40
Q_III_11_ I think the accounting profession is subject to a heavy set of legal requirements.	5.10	4.51
Q_III_12_ In my opinion, accounting training provides the best conditions for finding a job.	4.36	3.84
Q_III_13_ Accounting training will allow me to occupy a management or executive position more quickly.	3.72	4.27
Q_III_21_ I have verbal, leadership and interpersonal skills that will assure stability and success in the profession.	4.15	4.60

Source: Survey data (2010).

Based on the statistical analyses of the perceived difficulties, H_2 is rejected, because the accounting students with different socio-educational profiles have mutually different professional perspectives.

5. Final considerations

The general objective of this study was to identify, by means of statistical evidence, if different socio-educational profiles influence the perception of difficulties and professional perspectives of accounting students of Paraná Federal University. To attain this objective, the work required methodological scope and depth which, by following a set of procedures, revealed the existence of two distinct groups of students. The results of the specific objectives are described below.

With respect to the first specific objective, the socio-educational profiles of the students, delineated from the questionnaire responses and statistical analysis, confirmed that accounting students at UFPR come from unequal social strata, with different profiles, permitting classifying them into two groups, called the Ascension Group, with 89 individuals, and the Maintenance Group, with 45 individuals.

As the groups' names indicate, the Ascension Group was composed of students from lower social levels, while the Maintenance Group's students were from higher social levels. This classification scheme, anchored on the individual manifestation of each student, by the statistical significance of each variable in the group formation and the mean of the responses of the set of students of each group, emerged in the definition of the groups. The parents of the students of the Ascension Group were mainly occupied in lower-paid jobs and had low schooling levels, as revealed by the average of the responses, in contrast with the occupational and educational levels of the parents of the students in the Maintenance Group, which were higher.

The second and fourth specific objectives were attained as follows: the main difficulties perceived by the students were concentrated with greater emphasis in one of the groups. Besides the discriminant variables that stood out, the average of the responses in each variable showed that the greatest difficulties perceived by students in the Ascension Group involve finding enough time to study, the need to work to help support families and other factors that hamper learning, leading them to believe the excess content is inappropriate for their perspectives.

For the students in the Maintenance Group, the perceived difficulties were manifested as foreboding over insertion in the job market, lack of time to study, overly technical class content, doubt over the adequacy of this content, and a perception of lack of trust between teachers and students.

The variables that allowed identifying the main perceived difficulties allowed statistically testing the research hypotheses and rejecting H_1, because the accounting students with different socio-educational profiles also differed regarding their perceived difficulties.

The third and fifth specific objectives were achieved as follows: besides the variables highlighted by the discriminant analysis for perceived difficulties, the groups also were found to differ regarding professional perspectives, in terms of their activities as accountants and insertion in the job market.

The students of the Ascension Group generally share the belief that they will not have problems finding a job in the accounting profession, due to the large supply of jobs in the field, and see the profession as a step up in status, in contrast to those in the Maintenance Group, where there was more worry expressed over future job prospects and an accounting degree was not necessarily seen as a step up in status.

The accounting professions is seen by both groups as a way to attain management or executive positions in companies, but the Maintenance Group expressed greater agreement with this affirmation. This suggests that the individuals belonging to each group still have some individual values, needing to be reviewed to permit continuing growth to higher social levels, as indicated in the theoretical framework, based on aspects such as income, occupation and schooling level of the members of the groups.

The variables that allowed identifying the professional perspectives were sufficient to statistically test the research hypotheses and to reject H_2, because the accounting students with different socio-educational profiles also differed regarding their professional perspectives.

This study has some limitations. One is the small and narrow sample, composed of 134 students in the second and third years of the four-year accounting degree program, so the results cannot be generalized. Another limitation is that the sample was drawn from a single university.

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