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ACCOUNTING TEACHING IN ADMINISTRATION: a study at a Public University in RN

ENSINO DE CONTABILIDADE NA ADMINISTRAÇÃO: um estudo em uma Universidade Pública do RN

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Abstract

This study aims to investigate the perception of Administration course teachers about the teaching of accounting in the context of administrator training. The study qualifies as qualitative; data collection was conducted through interviews. The results showed that teachers recognize the relevance of accounting knowledge for the professional profile of future administrators, that they consider accounting as an important component for administrators to effectively perform their functions and believe that its teaching contributes to the solid training of administration students. Accounting is seen as a fundamental science for the decision-making process and financial planning of organizations, providing relevant data and indicators. With an emphasis on data analysis and interpretation. It is concluded that teachers consider that teaching accounting is important for the training of administrators. The study contributes to broadening the understanding of the role of accounting in the education of administrators, offering evidence that can support the improvement of pedagogical designs for Administration programs and teaching strategies for accounting courses.

Keywords: Teaching, Accounting, Education of Administrators.

Resumo

Esse estudo tem como objetivo investigar a percepção dos docentes do curso de Administração sobre o ensino da contabilidade no contexto da formação do administrador. O estudo se qualifica como qualitativo, a coleta de dados foi realizada por meio de entrevistas. Os resultados apontaram que os docentes reconhecem a relevância do conhecimento contábil para o perfil profissional dos futuros administradores, que eles consideram a contabilidade como um componente importante para os administradores desempenharem efetivamente suas funções e acreditam que seu ensino contribui para a

formação sólida dos estudantes de administração. A contabilidade é vista como uma ciência fundamental para o processo de tomada de decisão e planejamento financeiro das organizações, fornecendo dados e indicadores relevantes. Com ênfase nas análises e interpretação dos dados. Conclui-se que os docentes consideram que o ensino de contabilidade é importante para a formação dos administradores. O estudo contribui para ampliar a compreensão sobre o papel da contabilidade na formação do administrador, oferecendo evidências que podem subsidiar o aperfeiçoamento dos projetos pedagógicos dos cursos de Administração e das estratégias de ensino das disciplinas contábeis.

Palavras-chaves: Ensino; Contabilidade; Formação dos Administradores.

1 Introduction

The current context of globalization has been marked by significant technological advances and, consequently, constant changes in the business environment, which increasingly demands professionals who possess both *hard skills* and *soft skills*. In other words, organizations require qualified professionals capable of redefining and structuring problems, developing innovative solutions, acting ethically, and demonstrating other relevant competencies (Souza; Ferrugini; Zambalde, 2017). This scenario underscores the importance of interdisciplinary education across diverse fields, since multidisciplinary work can help overcome fragmented and disconnected curricula, transforming the educational process into an innovative practice that enables students to look beyond disciplinary boundaries (Santos; Colombo Junior, 2018).

Within this context, particular attention should be given to the education of business administrators, especially because Business Administration is recognized as one of the undergraduate programs with the highest enrollment rates in Brazil. It ranked first in number of enrollments in 2009 and third in 2017 (Ministério da Educação, 2018).

This study is relevant because of the need to understand whether accounting education is aligned with the competencies required of contemporary business administrators. Although the literature recognizes the importance of accounting for management, research investigating faculty members' perceptions of this contribution within Business Administration programs at public universities remains limited. Therefore, this study helps address this gap and provides evidence that may support curriculum improvement.

The professional field available to business administrators is broad and encompasses areas such as personnel management and recruitment, human resource management, organization and methods, systems analysis, budgeting, materials management and logistics, financial management, marketing management, production management, and occupational safety. Business administrators are therefore expected to possess a wide range of competencies, including knowledge of finance and logical and mathematical reasoning skills (Dias Junior *et al.*, 2014).

Accounting education is thus essential to the education of business administrators. Because accounting courses are closely related to generating the information required to achieve organizational objectives, they play a crucial role in control, planning, and cost assessment while providing a sound and sustainable foundation for students' professional education (Crispim; Miranda, 2012).

Against this background, the study addresses the following research question: What are the perceptions of faculty members in the Business Administration program at a public university in the state of Rio Grande do Norte regarding the role of accounting education in educating business administrators? Accordingly, the general objective of this study is to

investigate faculty members' perceptions of accounting education within the education of business administrators at a public university in Rio Grande do Norte.

This study is justified by its potential contribution to the literature on the subject and by its analysis of the current state of business administrator education from the perspective of accounting education. It therefore provides relevant information for prospective students, faculty members, educational institutions, professional bodies, and other interested parties.

2 Theoretical Framework

This section develops the theoretical framework in three subsections: Section 2.1, Competency Development and the Education of Business Administrators, which addresses the competencies required for effective management; Section 2.2, The Importance of Accounting for Effective Management, which discusses the role of accounting in management; and Section 2.3, Previous Studies, which reviews prior research related to the subject.

2.1 Competency development and the education of business administrators

The current labor market is highly competitive, leading business administration professionals to seek additional qualifications. Companies have become increasingly demanding regarding the skills and competencies of job applicants. Consequently, business administration professionals must develop increasingly specific skills to distinguish themselves during recruitment and selection processes (Bragagnolo; Oliveira, 2021).

Academic education is therefore one of the fundamental pillars for building a solid and successful career as a business administrator. An undergraduate degree in Business Administration, for example, provides students with a strong foundation in several fields of knowledge, including finance, marketing, human resources, logistics, strategy, and project management (Dias Junior *et al.*, 2014).

The education of business administrators must therefore be comprehensive and encompass activities capable of generating benefits, progress, and positive outcomes that extend beyond the strictly professional sphere. This requires a holistic educational approach that also considers social and ethical aspects (Souza; Ferrugini; Zambalde, 2017).

In this context, Article 2 of Law No. 4,769 of September 9, 1965, which regulates the business administration profession in Brazil, establishes that administrators may perform their professional activities either independently or otherwise. These activities encompass several responsibilities, including:

a) issuing professional opinions; preparing reports, plans, and projects; conducting arbitration proceedings and expert assessments; providing general advisory services; and holding middle-management and senior-management positions;

b) conducting research, studies, analyses, and interpretations, as well as planning, implementing, coordinating, and controlling activities in fields of business administration such as human resource management, organization and methods, budgeting, materials management, finance, public relations, marketing, production, and industrial relations, in addition to other related or interdependent areas.

Business administrators may therefore work in a broad range of fields. Nevertheless, certain emerging skills and competencies specific to the profession can be identified (Dias Junior *et al.*, 2014).

As shown in Table 1 — Managerial Competencies, mastery of financial concepts is among the competencies required of business administrators, demonstrating the importance of accounting knowledge for business management. Accounting provides accurate and

reliable information about a company's financial position, enabling managers to make strategic decisions based on concrete data. Business administrators must therefore possess sound accounting knowledge to safeguard the company's financial health and guide it toward success (Moreira *et al.*, 2013).

Quadro 1: Competências gerenciais

Knowledge	Skills	Attitudes/Behaviors
Business strategy concepts	Interpersonal skills	Contributive vs. competitive stance
Marketing concepts	Ability to process information	Individual vs. collective stance
Accounting concepts	Ability to work in teams	Focus on objectives and results
Finance concepts	Logical reasoning	Questioning attitude
Human resource management concepts	Mathematical reasoning	Flexibility and willingness to change
Logistics and production concepts	Negotiation skills and focus on simplicity	Focus on complexity
Knowing	Knowing how	Willingness to act

Source: Dias Junior *et al.* (2014).

In this context, it is important to highlight Resolution No. 5 of October 14, 2021, which establishes the Brazilian National Curriculum Guidelines for undergraduate bachelor's degree programs in Business Administration and sets forth the guiding requirements for the curricular structure to be followed by higher education institutions. Article 5, item IV, specifies the fields of education and their respective content to be taught to undergraduate Business Administration students, including accounting knowledge.

2.2 The importance of accounting for effective management

Information can be used as a tool for addressing issues related to business management. In highly competitive environments, where managers are constantly required to make decisions, those who can use information efficiently are more likely to distinguish themselves from their competitors (Moreira *et al.*, 2013).

Within this context, accounting can be used as an instrument for controlling an entity's assets and liabilities. To accomplish this purpose, accounting employs tools capable of generating and providing accurate and reliable information concerning a given period (Reis; Cardoso; Moura, 2022).

According to Franco (1997), the role of accounting is to record, classify, report, audit, and analyze all events affecting an entity's assets and liabilities. Its purpose is to provide information, interpretations, and guidance concerning the composition of and changes in these elements, thereby supporting managerial decision-making.

Consistent with this perspective, Marion (2009) states that accounting is a major instrument for assisting management in decision-making. It collects economic data, measures them in monetary terms, records them, and summarizes them in reports or statements that make a substantial contribution to the decision-making process.

Accounting therefore plays a crucial role as a tool for analysis, management, and decision-making. It uses financial statements to provide managers with information about a company's economic and financial position, thereby supporting strategic planning and decision-making. This information is essential for enabling business administrators to perform their operational activities efficiently and competently (Londero; Peres; Charão, 2005).

Within this broad context, financial management is particularly noteworthy because it depends on accounting to perform its essential function. Accounting is a fundamental input for financial management, as it provides the information required to examine a company's financial position through financial statements containing useful data. In other words, accounting is a vital component in ensuring effective and efficient financial management.

Financial management encompasses activities aimed at using and examining financial resources efficiently and effectively to achieve the intended results. In other words, it involves the careful management of an organization's financial resources to maximize profits and minimize costs. Financial activities must be managed strategically so that the company can remain sustainable and competitive in the market.

3 Methodological procedures

This section presents the methodological procedures, which are divided into three subsections. Section 3.1 describes the classification of the study according to its nature, purpose, methodological procedures, and approach. Section 3.2 presents the respondents' profiles, while Section 3.3 describes the data collection procedures and data analysis technique.

3.1 Research classification

Regarding its nature, this study is classified as applied research. Applied research is directed toward acquiring knowledge for use in a specific situation. It may also involve experimental development characterized by rigorous and systematic work that draws on knowledge derived from research or practical experience to produce new materials, equipment, policies, and behaviors (Gil, 2010).

Regarding its objectives, the study is classified as descriptive. Descriptive research is fundamental to the scientific process because it allows researchers to obtain a broad and systematic understanding of a phenomenon by describing its characteristics accurately and objectively without interfering with its natural dynamics (Prodanov; Freitas, 2013).

Regarding its methodological procedures, the study is classified as bibliographic research because it was developed from previously published materials, including books, magazines, academic journals, scientific articles, newspapers, newsletters, monographs, master's theses, doctoral dissertations, cartographic materials, and online sources. It is also classified as field research because it seeks to obtain information and knowledge about a problem for which an answer is being sought (Prodanov; Freitas, 2013).

The study adopts a qualitative approach, with data collected through interviews that were audio-recorded. From this perspective, Gil (2010) explains that qualitative research is subjective in relation to its object of study, is grounded in the dynamics of the phenomenon and in the approach adopted to investigate the research problem, and seeks to interpretively describe and decode the components of a complex system of meanings. Rather than focusing on measuring phenomena, qualitative research seeks to understand the context in which they occur.

3.2 Respondents' profiles

Eight faculty members from the Business Administration program at the Pau dos Ferros Advanced Campus of the Universidade do Estado do Rio Grande do Norte (UERN) participated in the study. Four participants were men and four were women. Regarding age,

most participants (62.5%) were between 41 and 50 years old, while 25% were between 31 and 40 years old and 12.5% were between 51 and 60 years old.

Regarding academic qualifications, six faculty members (75%) held master's degrees, one (12.5%) held a postgraduate specialization certificate, and one (12.5%) held a doctoral degree. Regarding teaching experience in higher education, four faculty members (50%) had more than 15 years of experience, three (37.5%) had between 6 and 10 years, and one (12.5%) had between 10 and 15 years.

3.3 Data collection and analysis technique

Data were collected through semi-structured interviews conducted individually with eight faculty members from the Business Administration program at the Pau dos Ferros Advanced Campus of the Universidade do Estado do Rio Grande do Norte (UERN). With the participants' consent, the interviews were audio-recorded for subsequent transcription and analysis.

The interview protocol was developed based on the literature concerning accounting education in the education of business administrators, particularly the studies by Crispim and Miranda (2012), Borges and Mafra (2013; 2014), and Dias Junior *et al.* (2014). The instrument consisted of 12 questions. Six questions addressed the participants' characteristics—gender, age, engagement in another professional activity, length of teaching experience in higher education, length of experience teaching Accounting, and academic qualifications—while six were open-ended questions organized into five analytical categories: (i) the relevance of accounting education to the education of business administrators; (ii) the approach considered appropriate for Accounting courses; (iii) the competencies developed through accounting education; (iv) the Accounting courses considered essential to the education of business administrators; and (v) the accounting knowledge relevant to professional practice.

The data were examined using the content analysis technique proposed by Bardin (2011), encompassing the stages of pre-analysis, material exploration, coding, and interpretation of the results. ATLAS.ti 9 software was used to assist in organizing, coding, and categorizing the interviews, thereby enabling the identification of thematic categories and areas of convergence among the participants' perceptions.

4 Results and discussion

This study aimed to investigate faculty members' perceptions of accounting education in a Business Administration program. To achieve this objective, semi-structured interviews were conducted with faculty members from the Business Administration program at the Pau dos Ferros Advanced Campus of the Universidade do Estado do Rio Grande do Norte (UERN).

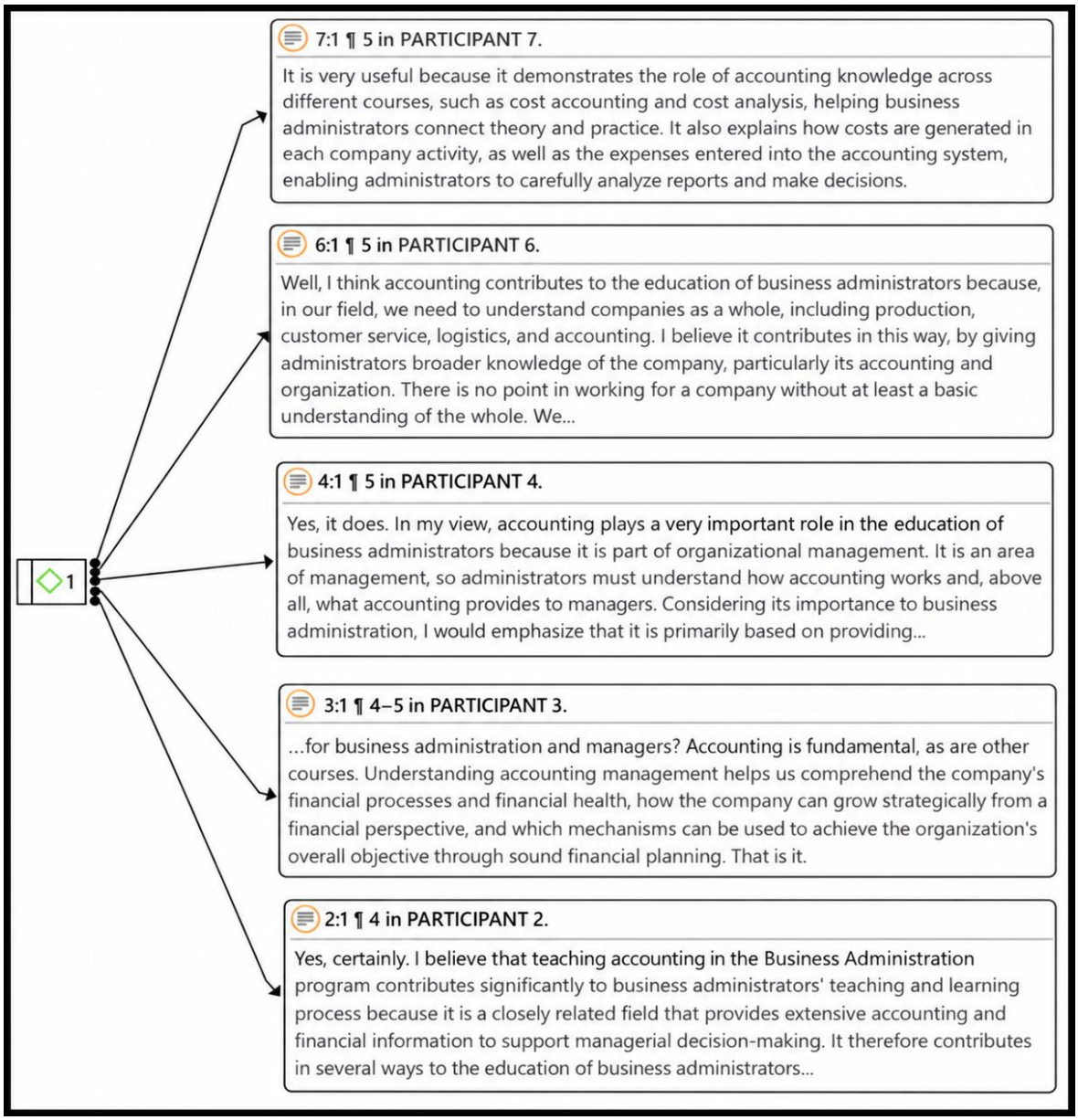
The analysis of the interview data identified patterns, trends, and areas of convergence among faculty members' perceptions. Using a qualitative approach, the study explored the participants' individual opinions and experiences, as well as their collective perspective on the subject. This analysis provided an understanding of the strengths, challenges, and opportunities associated with accounting education within the education of business administrators.

4.1 Importance attributed to accounting education in the education of business administrators

The findings indicate that the participants recognize the importance of accounting in Business Administration education. Accounting is regarded as a fundamental field of knowledge for organizational decision-making and financial planning. It contributes to the education of business administrators by providing relevant data and indicators. The participants emphasized that accounting translates a company's economic and financial reality into numerical information, thereby providing a clear view of its position and supporting the development of appropriate strategies.

The participants also considered accounting knowledge important for effectively performing activities across several functional areas of a company. In particular, they regarded cost accounting as essential for understanding the costs associated with organizational activities and for supporting informed decision-making. Overall, the findings demonstrate that the participants value accounting education in Business Administration programs because it provides useful information and contributes to the comprehensive education of business administrators.

Figure 1: Importance attributed by the participants to accounting education in the education of business administrators.



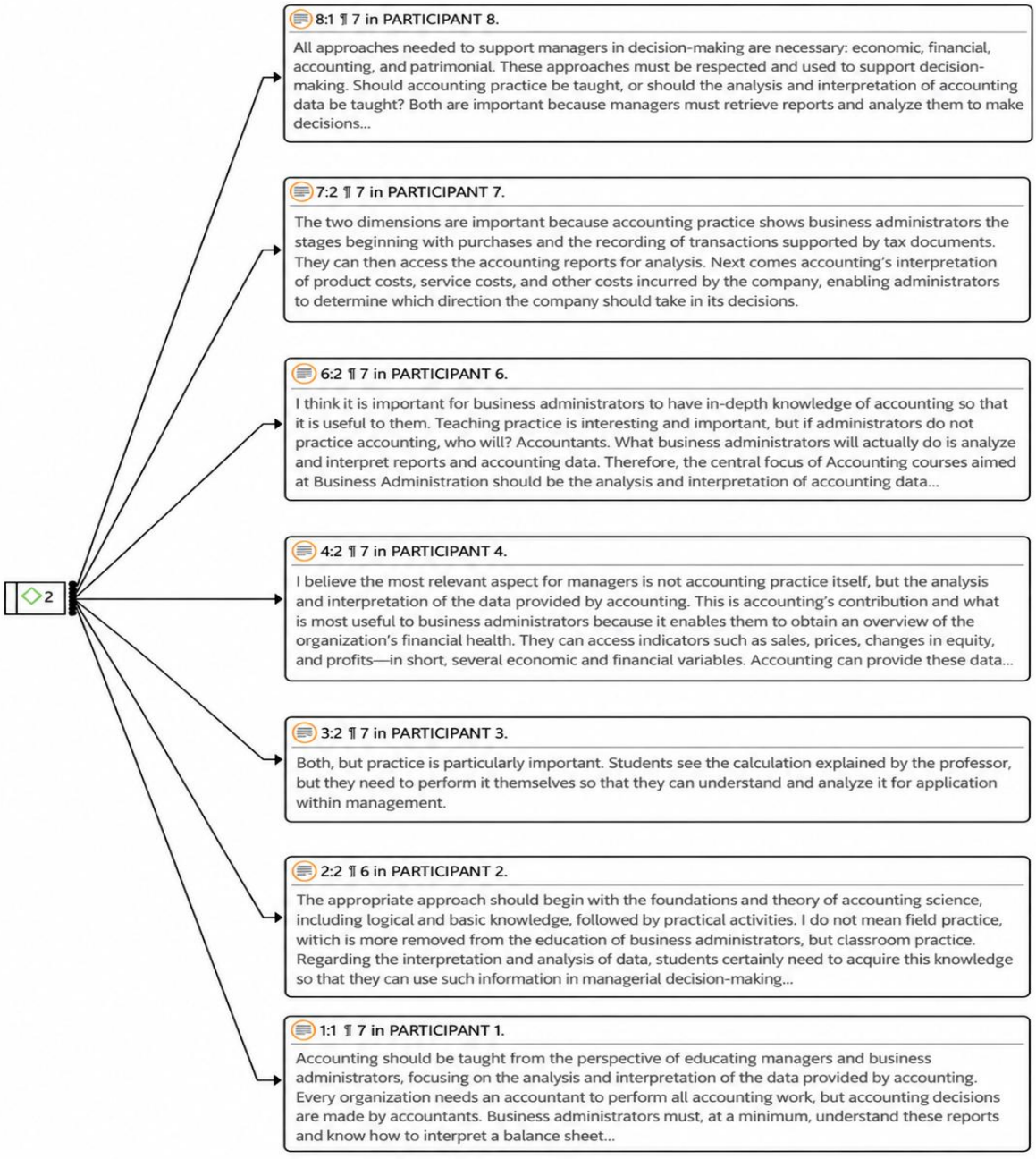
Source: Research data.

These findings complement the study by Crispim and Miranda (2012), who investigated Business Administration students' perceptions of the importance of Accounting courses to their academic education. The authors found that students considered Accounting courses necessary components of the Business Administration curriculum. The students emphasized the importance of Accounting to their education and suggested that it should be both a mandatory curricular component and an available area of specialization within the program.

4.2 Approach considered appropriate for accounting courses

Figure 2 presents the participants' responses regarding the approach that should be adopted in Accounting courses. The findings reveal different perspectives on how Accounting should be taught in Business Administration programs.

Figure 2: Approach considered appropriate by the participants for Accounting courses.



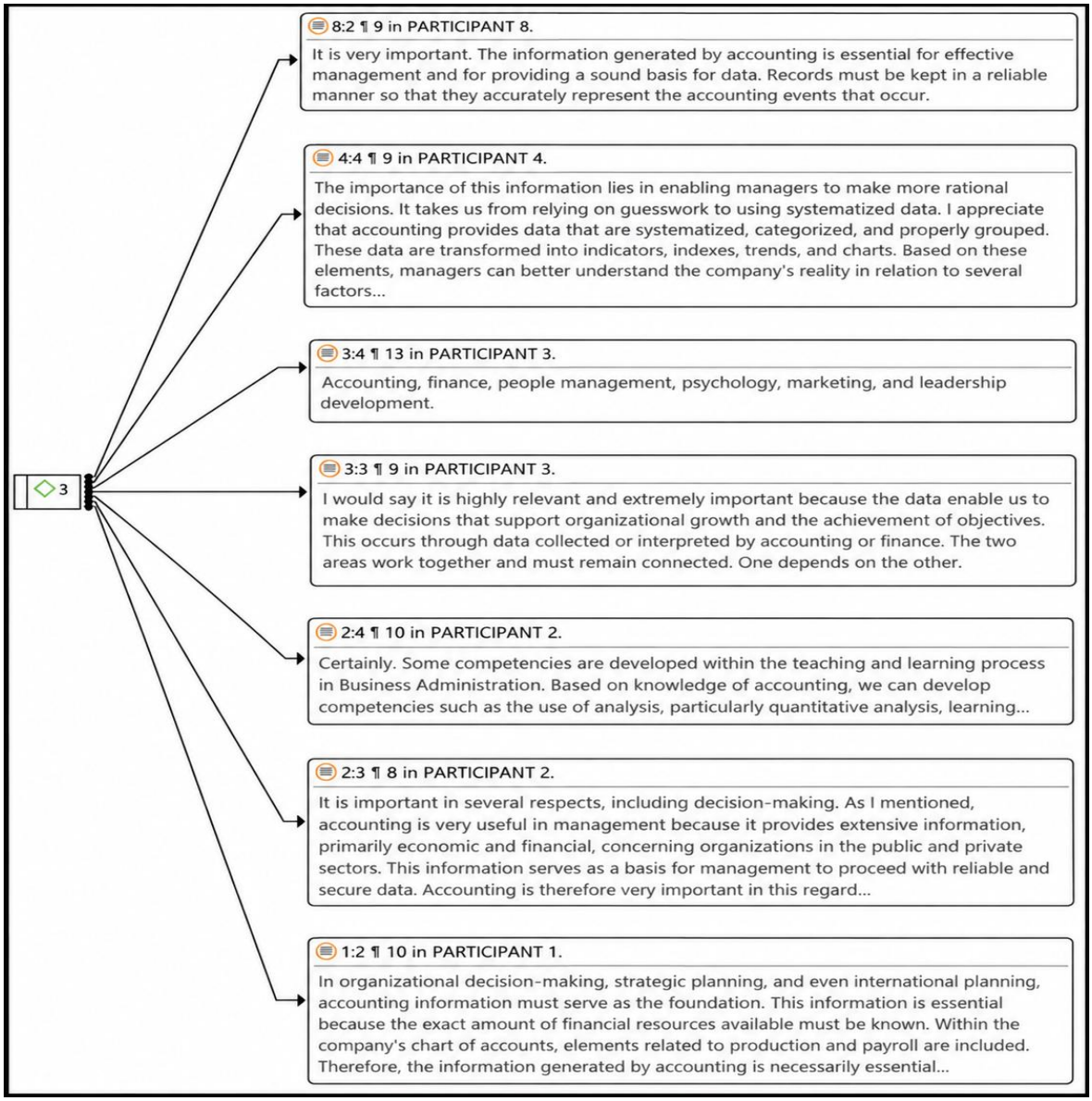
Source: Research data.

Despite these different perspectives, several common points emerged from the participants' responses. They valued the analysis and interpretation of accounting data, the use of practical classroom activities, the development of basic accounting knowledge, and a multidimensional approach encompassing economic, financial, patrimonial, and accounting aspects. These findings highlight the importance of comprehensive and balanced instruction that enables Business Administration students to make informed decisions and understand organizations' financial and patrimonial dimensions.

The findings support the study by Borges and Mafra (2013), which emphasizes the importance of accounting knowledge to the foundational education of business administrators. The authors argue that the teaching process should prioritize the analysis and interpretation of accounting reports because these reports are highly useful to managers' decision-making processes.

4.3 Competencies developed through accounting education

Figure 3: Participants' responses regarding the competencies developed through accounting education.



Source: Research data.

Figure 3 presents the participants' responses regarding the competencies developed through accounting education in the Business Administration program. The findings indicate that faculty members recognize the importance of accounting in Business Administration education and value the development of competencies related to accounting data analysis, cost analysis, and managerial aspects. Accounting education is regarded as essential to students' education because it prepares them to act effectively and make informed decisions in the business environment.

Faculty members regard Accounting as a valuable component of the education of business administrators. They emphasize that accounting education contributes significantly to the development of relevant competencies, including quantitative analysis, logical reasoning, and decision-making. From their perspective, accounting data provide a foundation for effective management by enabling more rational and informed decisions. Furthermore, the reliability of accounting records is emphasized as essential to producing trustworthy reports. Accounting is therefore perceived as a powerful tool for the success of future business administrators because it provides relevant information for organizational management and decision-making.

These findings are consistent with the study by Dias Junior *et al.* (2014), which emphasizes competency development among business administrators and highlights the importance of these competencies to their professional practice.

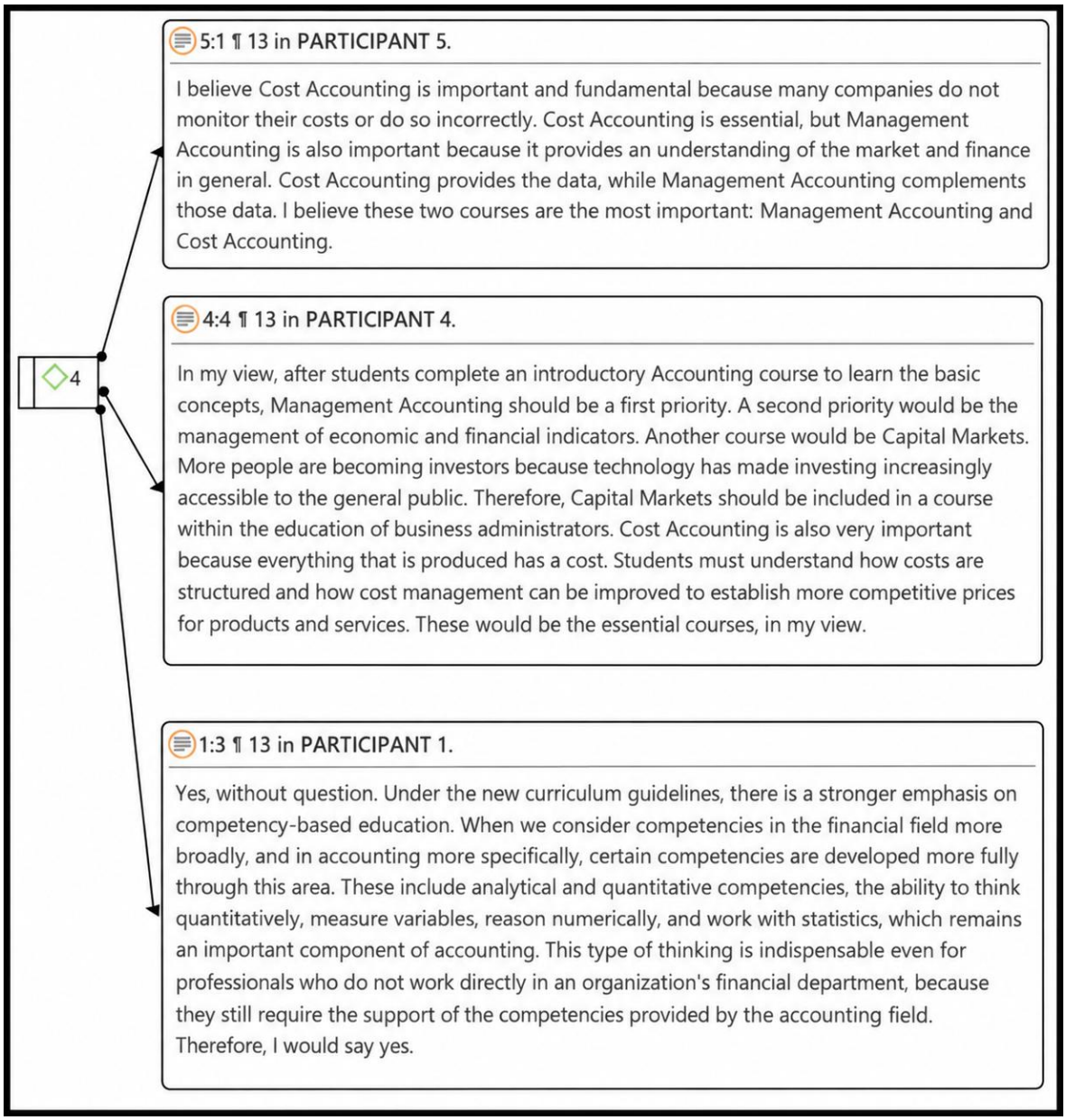
4.4 Accounting courses considered essential to the education of business administrators

Based on the participants' responses presented in Figure 4, it is possible to identify the Accounting courses that faculty members consider essential to the education of business administrators.

The participants highlighted Management Accounting, which provides a broad understanding of financial matters and develops analytical skills; Cost Accounting, which is relevant to efficient cost management and competitive pricing; and Capital Markets, which provides an understanding of financial markets and investments.

These courses provide essential knowledge for decision-making, financial management, and competitiveness, while contributing to the development of analytical and quantitative competencies relevant to business administration. These findings also support the study by Raupp *et al.* (2009), which reported the inclusion of courses addressing Financial Accounting and Cost Accounting content.

Figure 4: Accounting courses considered essential to the education of business administrators.



Source: Research data.

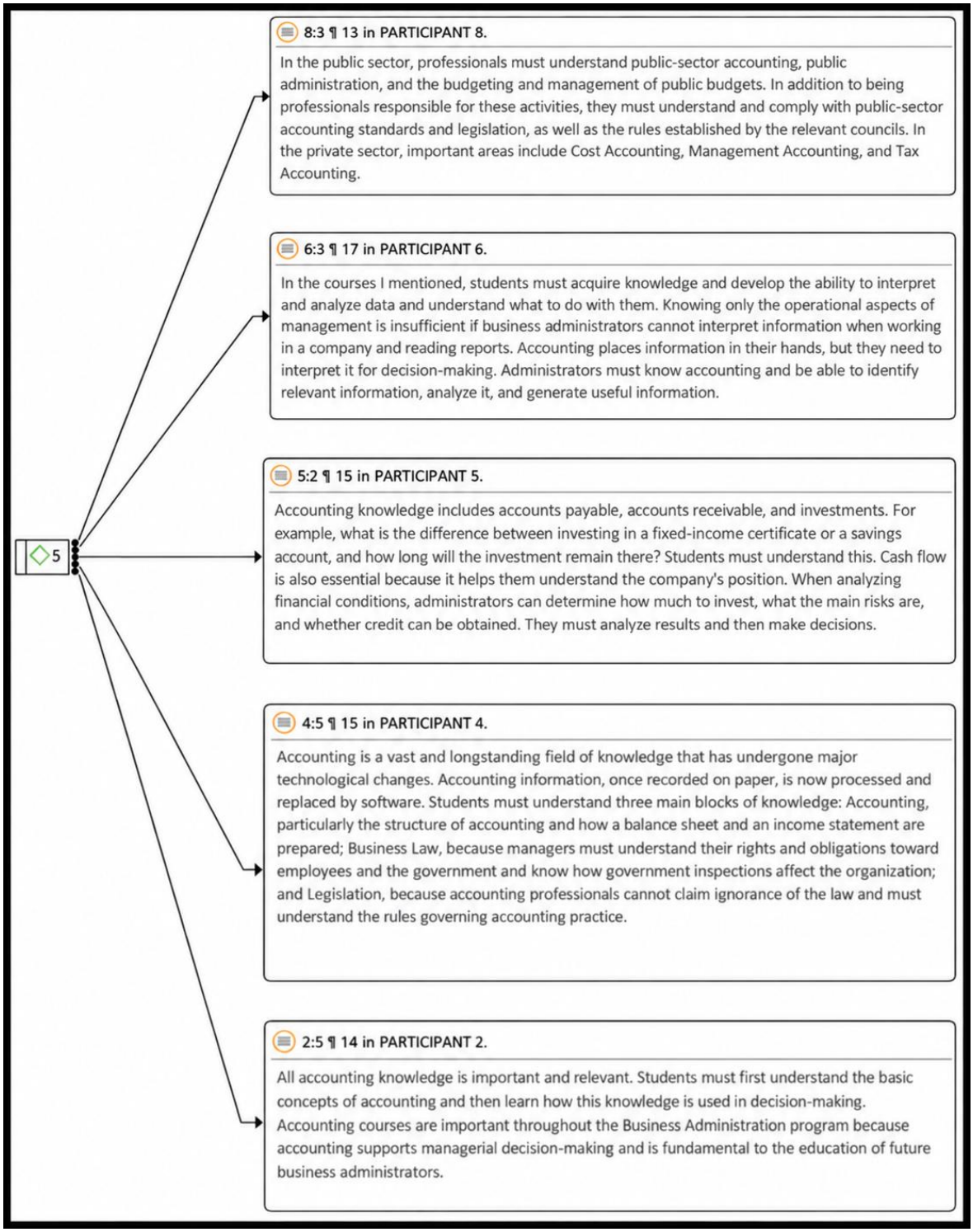
4.5 Accounting knowledge considered important to the education of business administrators

As shown in Figure 5, faculty members emphasized the importance of different areas of accounting knowledge to the education of business administrators. These areas include an understanding of the accounting framework, tax and labor legislation, economic data analysis, financial analysis, and balance-sheet interpretation.

The ability to interpret and analyze accounting information was also regarded as an essential competency for business administrators because it enables informed and strategic decision-making. Accounting is therefore considered a fundamental component of busines

s administrator education, providing competencies that are crucial to professional practice.

Figure 5: Accounting knowledge considered important to the education of business administrators.



Source: Research data.

These findings corroborate the study by Borges and Mafra (2014), which emphasized the importance of accounting knowledge to the foundational education of business administrators. The teaching process should prioritize the analysis and interpretation of accounting reports because these reports are highly useful to managerial decision-making.

5 Final Considerations

This study aimed to investigate faculty members' perceptions of accounting education within the education of business administrators at a public university in the state of Rio Grande do Norte.

The findings show that the participants recognize the relevance of accounting knowledge to business administrators' effective performance and informed decision-making. The results also reveal faculty members' preference for a practical approach to accounting education. They emphasized the development of competencies related to the analysis and interpretation of accounting data, cost analysis, and managerial aspects. Furthermore, they highlighted the applicability of accounting to areas such as planning, organization, and business decision-making, reinforcing the view that accounting education should be aligned with the needs of business administrators.

The courses considered essential to the education of business administrators were Management Accounting, Cost Accounting, and Capital Markets. These courses provide a broad understanding of financial matters, develop analytical skills, and enhance students' understanding of financial markets and investments. Such knowledge enables future business administrators to make informed decisions, manage costs efficiently, establish competitive prices, and perform more effectively across different functional areas of a company.

Regarding the competencies developed through accounting education, faculty members highlighted quantitative analysis, logical reasoning, and decision-making as relevant competencies developed throughout the program. Accounting is perceived as a powerful tool for the success of future business administrators because it provides valuable information for organizational management and decision-making.

The findings also indicate that faculty members consider several areas of accounting knowledge important, including an understanding of the accounting framework, tax and labor legislation, economic data analysis, financial analysis, and balance-sheet interpretation. This range of accounting knowledge is regarded as a solid and essential foundation for developing the skills required throughout a business administrator's career.

The findings contribute to understanding the role of accounting in Business Administration education and provide valuable insights for improving curricula and teaching methods in this field. The evidence may support the education of more qualified business administrators who are better prepared to operate efficiently and make informed decisions in the business environment. Furthermore, the results can inform discussions concerning the importance of Accounting as a fundamental component of the education of future business administration professionals, encouraging greater recognition of its value in academic and business contexts.

A limitation of this study is that it was conducted at only one public university and involved a small number of participants. These characteristics limit the generalizability of the findings.

Future studies should extend the investigation to other public and private higher education institutions and include the perspectives of students and program coordinators. This broader scope would enable comparative analyses of accounting education within the education of business administrators.

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