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Assessment of Teacher Competencies: Analysis in the Accountancy Program at UTFPR

Abstract

The competences related to university teaching encompass the knowledge, skills and attitudes that their professionals need to properly exercise their work. The evaluation of such skills may allow the teacher to reflect on his or her stance towards the students, and although such a procedure is complex, its results may be important for improving the quality of teaching. In this context, this study aimed to identify the level of satisfaction and expectation of the students in relation to the professors of the Accountancy course at the Universidade Tecnológica Federal do Paraná (UTFPR), Campus Pato Branco. The research is characterized as descriptive and quantitative and the data collection was carried out through questionnaires applied to the course students. The main results of the research are: (i) students have a higher expectation (average 9.1) of teachers when compared to the satisfaction (average 6.9); (Ii) the competences the students evaluate best are: interpersonal relationship, commitment, mastery of the area, ethics and didactic-pedagogical; (Iii) the competencies with the worst evaluations by the students are: communication, flexibility, empathy, creativity and teamwork; and (iv) the female gender has higher expectations of teachers when compared to the male gender. The main implications / conclusions of the present study are: (i) the present study does not present significant divergences in relation to previous studies; (Ii) teachers of the course studied and similar courses should be alert to the skills with the lowest level of satisfaction; (Iii) the student's general level of expectation is well above the satisfaction level and teachers should take this into account in the planning of their subjects; and (iv) competencies with lower levels of student satisfaction refer to attitudes and skills rather than knowledge dimensions. This conclusion is fundamental for the teacher to be aware that the student values other dimensions beyond knowledge. In addition, these results also serve for the courses and co-ordinations to consider these competencies in their training planning.

Key words: Competency. Satisfaction. Expectation. Education.

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1. Introduction

Universities are the driving force behind the development of a country as, besides providing people fit for the job market, they also play a role in training people critical of society's main issues of interest, such as culture, politics and economics (Fava de Moraes, 2000). In this context, where the university stands out in the formation of people, it is necessary to discuss the evaluation of the teacher since, according to Apio and Silvino (2013), the teachers are the main responsibles for the teaching-learning process. The authors state that the greatest concern of a Higher Education Institution (HEI) must be focused on the quality of teaching and, furthermore, it must be assumed that the performance of teachers in the classroom is one of the variables with the greatest impact on the teaching-learning process.

However, the process of evaluating teachers' performance is complex and has demanded that the HEIs constantly improve their instruments and techniques, as cited by Apio and Silvino (2013). In addition, Miranda, Casa Nova and Cornacchione Junior (2014) cite that the evaluation of teaching qualifications has been a recurring theme in the literature and not without controversy.

Despite the complexity, many authors believe that the teacher evaluation process is an important instrument for improving the quality of teaching (Castanheira & Ceroni, 2007). According to the authors, teacher evaluation is an important diagnostic tool for their work. It is pointed out, however, that the evaluation is used only for verification purposes and has no effect on the dynamics of the pedagogical action conducted by the teacher (Luckesi, 2002). In this sense, several authors argue that the evaluation should go beyond the simple fact of evaluating / verifying (Luckesi, 2002; Ribeiro, 2012, Apio & Silvino, 2013), so that it should also be an instrument that allows the teachers to rethink their position towards the results, besides being inclusive, welcoming and integrative (Luckesi, 2002).

Thus, Ribeiro (2012) addresses some of the teachers' attitudes after the evaluation process: (i) reflect on the result; (Ii) discuss with students the results of the evaluation process; (Iii) with these results, seek changes in their performance; and (iv) take interest only in the positive result, ignoring the negative. The author points out that, in the research carried out, no statement was found that indicated a denial posture of the teacher after receiving the result, i.e. the teachers, upon receiving the result of the evaluation, decide to improve their performance. The author also adds that, in the research carried out with teachers of public HEI, elements that indicate the presence of an attitude of reflecting on the results of the evaluation appeared, so that, later, improvements of the pedagogical action are implemented. Therefore, it is necessary to discuss the dimensions, variables and ways of performing teacher evaluation. In that sense, Antonelli, Colauto and Cunha (2012) report that one way of evaluating the quality of teaching is through the expectation / satisfaction relationship of students in relation to the teacher competencies.

According to Grohmann and Ramos (2012), the term "teacher competence" is used in research that addresses the quality of teaching, teacher and student satisfaction. In addition, the authors report that the idea of competence has two main currents: the American current, which considers competence as a set of knowledge, skills and attitudes; and the European current, which understands that skills are demonstrated as soon as teachers achieve or exceed expected results in their work. It should be noted that the present work follows the American trend, which understands competence as a set of knowledge, skills and attitudes.

Focusing on the quality of teaching, it is important that HEIs conduct their teachers' evaluation in order to verify if they are attending to the needs and expectations of their students, thus obtaining feedback to seek continuous improvement, culminating in the increasing quality of education. In view of the above, the research problem in this study is: what is the level of satisfaction and expectations of the students in the Accountancy Course at the *Universidade Tecnológica Federal do Paraná* (UTFPR) - Campus Pato Branco, in relation to their teachers? Thus, the main objective of this study is to evaluate the degree of satisfaction and expectation of UTFPR Accountancy students in relation to teacher competencies.

This research is justified by the theoretical and practical contribution to the theme "Teacher Competence Assessment". In relation to the theoretical contribution, we highlight the replication of yet another study in a complex context and with countless needs for improvement, such as the teaching competencies and, consequently, the quality of teaching. Another theoretical contribution highlighted relates to the findings of the present research and the comparison made with previous research, since it reveals that, even with the passage of time, many teaching skills are neglected in the planning process of the subject, in addition to the planning process of the training course coordinators and educational institutions offer.

Regarding the practical contribution, the usefulness of the study for the analyzed course is highlighted, as it may encourage improvement actions that contribute to the quality of teaching. This practical contribution reaches the course students, the teachers and the management of the university, who can analyze the results in order to improve the teaching-learning process, since, as quoted by Lima, Oliveira, Araújo and Miranda (2015), many sleep as accountants and wake up as teachers, entering university education without any pedagogical training, which often forces them to venture into trial and error teaching for many years. In the same sense, Miranda et al. (2014) argue that higher education teachers in general do not go through a systematized pedagogical preparation for teaching. In addition, the study is limited to UTFPR's Accountancy course. Therefore, it should be noted that the results presented are valid for the course analyzed. The data collection tool, however, can be replicated to other courses and universities.

2. Theoretical Framework

2.1 Conceptual aspects of competencies

The concept of competencies has been studied and reviewed by several authors, such as Parry (1996), McLagan (1997), Hipólito (2000), Fleury and Fleury (2001), Bitencourt (2001), Sant'anna (2002), Silva 2003), among others. For Fleury and Fleury (2001), the word competency is part of common sense, applied when an individual has the capacity to perform some task, that is, competency is related to the ability or knowledge of people on a subject.

In the academic milieu, McClelland (1973) initiated the competence debate, defined as a characteristic underlying a person who is casually related to superior performance in performing a task, or situation. The author distinguishes between competencies and abilities, the latter being the particular talents acquired through daily practice; aptitude, which would be the natural talent of each person; and knowledge, which is what the person needs to know to perform a given task (Fleury & Fleury, 2001).

According to Perez (2005), the subject of competence began to be used in a pragmatic way, in France and in the large capitalist countries, especially in workplaces of leading companies. In Brazil, the author indicates that the theme initially emerged at the academy, and has subsequently been adopted experimentally in the companies. The importance of competencies was already predicted by Zarafin (2001), when indicating that the shift had begun, in which the competence logic would be imposed with or without negotiations.

Considering the available literature, Fleury and Fleury (2001) sought to carry out a more effective approach to the evaluation of the competencies of people selected to work in organizations since, in the exams previously used, it was not possible to evaluate the success of the individual at work and throughout their lives. Boyaltzis (2004 apud Pereira, 2007) analyzed the dimensions of competencies and concluded that, for a better understanding, they should be analyzed in the following perspective: knowledge (what needs to be done); Ability (how a task should be performed); and attitude (why it should be done). By combining these three elements, the individual becomes fit for a given function and presents the results desired by the organization.

Durand (1998) conceptualized "competence" as a set of interdependent knowledge, skills and attitudes necessary for the development of a specific goal. According to him, the individual, when performing work, simultaneously exercises this set of competencies and not one at a time. In competency studies, in general, two dimensions are studied: individual and organizational. For Filenga, Moura and Rama (2010), the individual competencies have received more attention in research, but both are important because, in accordance with Dutra (2008), for the establishment of individual competencies, reflection linked to the organizational competencies is due, given the mutual influence between them. Along the same lines, Fleury and Fleury (2001) complement by indicating that the set of individual competencies developed and the business strategies constitute the core competencies for the organization.

In the literature, it is possible to find research with a focus on organizational competencies, such as Hamel and Prahalad (1995) and Ruas, Antonello and Boff (2005), whose competencies were related to organizations. For Ruas et al. (2005), the concept of competence is related, on the one hand, to the mission, vision and competitive strategies of companies and, on the other hand, to individual competencies. Meanwhile, Hamel and Prahalad (1995) say that, if companies identify and develop their competencies, in the future, they tend to be more successful.

At the individual level, competencies are related to the abilities each person has in performing a given job, which, according to Medeiros and Oliveira (2009), is associated with knowing how to act, mobilize, learn, transfer knowledge, commit, have a strategic vision and take responsibility. Therefore, it is necessary that people can put their skills into practice, so that they can be improved every time. For Pereira (2007, pp. 63), individual competences are described as "characteristics of a person and that are related to their performance in any professional activity". The assessment of the individual competencies, however, occurs through the relation between the tasks and positions occupied by the people. Following this line of thinking, "competency-based management" is just a more modern label to manage an organizational reality still grounded in the principles of Taylorism-Fordism (Fleury & Fleury, 2001).

Considering that individual competencies are the basis for the establishment of organizational competencies, which exert mutual influence, according to Dutra (2008), it is inferred that the organization prepares the individual to face new situations, both organizational and personal while, on the other hand, the individuals offer the organization their learning so that it can face its challenges.

In this context, according to Filenga, Moura and Rama (2010), there is a consensus in the literature that learning is a key point, so it is considered to be the driving force behind the development of competencies, in line with Souza (2005). In this sense, Hamel and Prahalad (1995) introduced the concept of core competence, in which they emphasize that the companies with the greatest success will be those that better identify and develop their competencies, enhancing their competitiveness in comparison with their competitors. In the study by Hamel and Prahalad (1995), the concept of core competence is defined as a set of skills and technologies, not a single skill and isolated technology that allows the organization to offer a unique fundamental benefit to the client. Moreover, for the authors, a core competence is considered as such when it constitutes the basis for the entry into new product markets.

In this way, the present research consists of analyzing the competences related to the individual, being based on the teacher competencies under the evaluation of the Accountancy students.

2.2 Teachers' Competencies

Many concepts of competence exist, as described above and, for Pereira (2007, pp. 83), the competencies of a college professor "is the set of interdependent knowledge, skills and attitudes necessary for the exercise of teaching activities and research in higher education." In this way, teachers increasingly need broad knowledge about the subjects taught in the classroom, in order to meet the expectations of their students. Therefore, for the teacher to be able to deal clearly with the content addressed in the classroom, it is indispensable that he makes all possible efforts to develop the competencies necessary for the students' teaching-learning.

2.2.1 Set of teachers' competencies

Accounting, as an applied social science, is affected by changes in the environment, being known as the language of business, and its teaching should be focused on the mutable aspect that science entails (Vasconcelos, 2009). Antonelli et al. (2012) emphasize two important definitions of literature competence: the ability to mobilize a set of cognitive resources, such as knowledge, skills, information, among others, to solve a series of situations pertinently and effectively (Perrenoud, 2000); and a set of interdependent knowledge and skills necessary for the development of predefined purposes (Durand, 1998).

In the study by Durand (1998), the competencies are grouped in three dimensions: Knowledge, Skills and Attitudes.

The knowledge dimension encompasses everything that is learned in the classrooms, in daily work, in the coexistence with other people and which is taken to the personal and professional life of each individual. For Vasconcelos (2009, pp. 57), "Knowledge can be understood as a series of information assimilated by the human being throughout his life, based on his experiences in formal education or specific training."

Skill, according to Vasconcelos (2009, 57), "is related to knowing how to do, to put into practice the information acquired throughout life, in practical situations." Thus, it is understood that ability is related to knowing how to transform into practice all the knowledge acquired during his academic and professional life, in order to solve certain situations.

On the other hand, the dimension of attitudes is related to the way of acting, with the feelings and the way of relating of each person. For Pereira (2007, pp. 85), the attitude is "related to the behavioral knowledge, related to the willingness of the individual to want to do something, usually linked to social or affective aspects." When working with people who share more affinities, the attitudes may be different though, because the communication and interaction between them is better than with a person with less affinities.

Thus, 14 competencies needed for teachers can be listed, based on the study by Pereira (2007) and grouped in the three dimensions of Durand (1998), which were used by Antonelli et al. (2012), as shown in Table 1.

Table 1:
Teacher Competencies Needed

Dimension	Competency	Definition of the Competency
Knowledge	Mastery knowledge area	Is the ability to possess solid knowledge in a specific area, as well as professional experience gained through scientific research.
	Didactical-pedagogical	Is the knowledge of fundamental, didactical-pedagogical concepts, acquired through courses and/or specific training.
Skills	Interpersonal relationship	Is the ability to establish a harmonious and healthy relationship with their students, also knowing how to administer occasional conflict situations that may emerge in a balanced manner.
	Teamwork	Is the ability to cooperate and obtain cooperation from colleagues in teaching activities with common objectives.
	Creativity	Is the ability to create innovative solutions in the conduction of the teaching-learning process.
	Systemic view	Is the ability to perceive the integration and interdependence of different topics that contribute to greater efficacy in the teaching-learning process.
	Communication	Is the ability to listen, process, understand and express themselves in different forms and use feedback appropriately to facilitate the interaction with their students.
	Leadership	Is the ability to encourage and influence their students to reach or overcome their personal objectives in their learning process.
	Planning	Is the ability to plan and organize the different activities of the teaching-learning process.
Attitudes	Commitment	Is the behavior related to the level of engagement in the achievement of positive results in the teaching-learning processes under their responsibility.
	Ethics	Is the behavior guided by principles and universal values of citizenship, especially in the relation with their students.
	Proactivity	Is the behavior related to the act of practicing concrete actions upon personal initiative to enhance the teaching-learning process.
	Empathy	Is the ability to put themselves in the student's place and, then, create a relationship of trust and harmony that leads to a higher degree of opening by the students to accept advice and suggestions.
	Flexibility	Is the ability to adapt to new situations and reconsider postures, when necessary, in their activities in the teaching-learning process.

Source: adapted from Durand (1998), Pereira (2007) and Antonelli *et al.* (2012).

Table 1 presents the necessary competencies for teaching. The dimensions are: (i) Knowledge; (Ii) Skills; and (iii) Attitudes. These dimensions of competence assessment follow the American trend (Grohmann & Ramos, 2012). For each of the dimensions, the criteria for the evaluation of each competency are presented.

3. Research Method

The method of this study is classified as follows: (i) from the point of view of its objectives, as descriptive, since the facts are observed, registered, analyzed, classified and interpreted, without the interference of the researcher; (Ii) concerning the means of investigation, non-experimental methods are used because they do not manipulate the variables directly; (Iii) regarding the problem approach, it is characterized as a quantitative study, since statistical techniques are used in the collected data; and, finally, (iv) in relation to the research procedures, the field study is used (Cooper & Schindler, 2003; Hair, Babin, Money & Samouel, 2005).

For the operationalization of this study, the questionnaire from the study by Antonelli et al. (2012) was replicated, originating in the study by Pereira (2007) and modified by Vasconcellos (2009). The choice of the questionnaire was motivated by the tests and validations the instrument had been subject to, due to its ability to capture the skills that contribute to improve the understanding of college teachers' work.

Initially, Pereira (2007) conceived a model of 13 competencies necessary for the teaching role, one specific competency for teaching (didactical-pedagogical competency) and another for research (scientific method competency). In this study, the author applied the instrument to the professors of the Chemical Engineering course.

Subsequently, Vasconcelos (2009) adapted and replicated the model proposed by Pereira (2007) for the teachers of the Accountancy course. The adaptations made by Vasconcelos (2009) are reflected in the difference between the realities of the Chemical Engineering course and the Accountancy course professors. Thus, two attributes were included in the initial instrument: (i) ability of the teacher to be available for extraclass attendance to the students (commitment competency); and (ii) willingness to do self-assessment of their work as teachers (flexibility competency). In the study by Vasconcelos (2009), the instrument was composed of 27 assertions, all of them of the adapted Likert type, with eleven levels ranging from "0" (does not have) to "10" (totally owns) to measure the degree of intensity of the teacher competencies.

To capture the expectations and satisfactions of the Accountancy course students instead of the teachers, Antonelli et al. (2012) adapted Vasconcellos' instrument (2009), which was applied at three public universities in Brazil. Therefore, the data collection occurred through the replication of the instrument by Antonelli et al. (2012), with adaptations in the block regarding the respondents' characteristics, because the previous research had been applied at three universities in the last two course years and, in the present study, it was applied at a single university to all course years.

As for the instrument applied, it is subdivided into two blocks: Characterization of the Respondent and Assertions to Measure Expectations / Satisfaction. The changes made in the first block were as follows: (i) the assertion that requested the institution of the respondent was withdrawn; and (ii) in the question on the course term the student was in, the four course years were added as an option. The questions that were retained from the original instrument by Antonelli et al. (2012) were: gender, age, work professionally at the moment and if already concluded another undergraduate course.

Regarding the second block, no changes were required so that, in the study by Antonelli et al. (2012), the expectations and satisfaction of the students were verified by means of 24 assertions, fragmented in three dimensions (knowledge, skills and attitudes), which were decomposed into the following teaching competences: Knowledge domain; Didactical-pedagogical; Interpersonal relationship; Teamwork; Creativity; Systemic view; Communication; Leadership; Planning; Commitment; Ethics; Proactivity; Empathy; and flexibility. All questions in this block are of the adapted Likert type, with 11 levels ranging from 0 ("does not have") to 10 ("fully owns"). Table 2 shows the questions used, according to their dimensions and competencies.

Table 2:

Instrument – expectation/satisfaction block

Dimensions	Competency	Question	Description of the question
Knowledge	Mastery knowledge area	Q01	Have solid knowledge on the subjects taught.
	Didactical-pedagogical	Q02	Have basic knowledge of didactical-pedagogical concepts.
Skills	Interpersonal relationship	Q03	Establish a harmonious and healthy relationship with their students.
		Q04	Administer occasional conflicts in the relation with their students in a balanced manner
	Teamwork	Q05	Develop teaching activities together with other teachers with common objectives
	Creativity	Q06	Create innovative solutions in the teaching activities under their responsibility.
	Systemic view	Q07	Perceive the integration and interdependence between a subject taught and other subjects in an undergraduate program.
		Q08	Reflect with their students about the relation between what they are learning and global aspects of science and/or society as a whole.
	Communication	Q09	Listen to, process and understand the students' different needs and provide appropriate feedback.
		Q10	Express themselves well, particularly orally, so that their students can easily understand them.
	Leadership	Q11	Encourage their students to achieve or overcome their personal objectives in their learning process.
		Q12	Influence their students concerning their personal responsibilities in their learning process.
	Planning	Q13	Know how to elaborate programs and course plans of undergraduate subjects.
		Q14	Know how to prepare didactical material to support the course activities.
		Q15	Organize the logical sequence of the activities in each class taught.
Attitudes	Commitment	Q16	Commit to the achievement of positive results in the teaching activities under their responsibility.
		Q17	Show their willingness to attend to the students beyond the classes.
	Ethics	Q18	Demonstrate respect for their students.
		Q19	Use a single assessment criterion for all of their students.
	Proactivity	Q20	Take personal initiative to practice concrete actions that contribute to the enhancement of the education process in general.
	Empathy	Q21	Create a relationship of trust and harmony with their students, leading to a higher degree of opening (by the teachers) to accept advice and suggestions.
		Q22	Put themselves in the students' place and try to understand their personal behavior, aiming to be able to help them to be more productive in their learning.
	Flexibility	Q23	Adapt to new situations when necessary in view of new challenges in the teaching processes they act in.
		Q24	Be willing to reconsider the teaching process based on results of assessments made.

Source: adapted from Pereira (2007); Vasconcellos (2009) and Antonelli *et al.* (2012).

After obtaining the final version of the instrument, the data collection was started, through visits during the undergraduate classes, which took place from January 10, 2013 to January 31, 2013. Firstly, the objective of the research was explained to the respondents and the printed questionnaire was distributed. A total of 92 valid answers were obtained, constituting the final sample of this research. Before starting the statistical analyses in the instrument, Field (2009) cites the importance of checking the reliability of the scale. In this sense, Cronbach's Alpha coefficient was chosen, with a minimum ideal value of 0.7, and 0.6 could be accepted for exploratory research (Hair, Black, Babin, Anderson & Tatham, 1998).

In verifying the scale reliability using Cronbach's alpha coefficient, the test was first applied to the satisfaction assertions and, subsequently, to the expectation assertions. In the 24 assertions that measure student satisfaction, the coefficient obtained was 0.947, an acceptable value that demonstrates the reliability of the model. In the assertions of expectations, the coefficient obtained was 0.96, which is also acceptable. It is important to note that the assumption of the Cronbach's alpha coefficient was met in both situations (correlations between items should be positive). In the study by Antonelli et al. (2012), the Cronbach's Alpha coefficients obtained were also high, with 0.943 in student satisfaction and 0.859 in expectations, reinforcing the reliability of the model's scale.

The statistical analysis took place in three steps: (i) Evaluation of Normality and Homogeneity of Variances; (Ii) Evaluation of the best and worst evaluated competencies; and (iii) Comparison of Competencies segregating the Sample by Class and Gender.

4. Analysis of Results

4.1 Sample characteristics

To measure the intensity of satisfaction and student expectations regarding the teacher competencies, we questioned the students of the Accountancy course at the UTFPR - Pato Branco Campus. In the application of the research instrument, some characteristics of the sample are highlighted below. Of the 92 valid answers obtained, the segregation of the students by class is as follows: 18 first-year respondents (with 19.6% representativeness); 24 second-year (26.1%); 23 third-year (25.0%); and lastly, 27 students from the fourth year (29.3%). In this division of the sample, it can be observed that the four classes contain a number of nearby elements.

Regarding the gender of the interviewees, the majority of the respondents are women with an expressive percentage compared to the men, which was not common some years ago. Women accounted for 67.4% of the respondents and men for only 32.6%. The age range was also analyzed, with the majority of respondents being between 20 and 25 years old, representing 66.3% of the sample. The other ages had the following results: up to 19 years (21.7%); 26 to 30 years (7.6%); 31 to 35 years (3.3%); and over 46 years (1.1%).

Another point observed was the high incidence of activities parallel to the undergraduate program, with 87 students, representing 94.6% of the sample. With regard to students working in the area, it is observed that 69.6% (64) work in the accounting area. Referring to the reason that led to the choice of the Accountancy course, most answered that their choice was due to the opportunities that the course provides (70.7%). The last question for the characterization of the respondents was whether or not they held another degree. It was verified that 84 respondents (91.3%) did not have another undergraduate degree, while only eight students held such degree, in Administration (5 people), Geography (1), Information System (1) and Technical Nursing (1).

After the analysis of the statements to characterize the respondents, it is observed that, in general, they are women, in the age group between 20 and 25 years, and most of them already work in the accounting area. The choice of the course was due to the opportunities it provides.

4.2 Analysis of teacher competencies

To analyze the competencies, the average and standard deviation were calculated for each competency, separated between the satisfaction and expectation groups, as displayed in Table 3.

Table 3:
Means and standard deviations of competencies

Satisfaction			Expectations		
Competency	Mean	Mean deviation	Competency	Mean	Mean deviation
Mastery of the area	7.6	0.9	Mastery of the area	9.4	0.7
Didactical-pedagogical	7.3	1.0	Didactical-pedagogical	9.2	0.7
Interpersonal relationship	7.9	0.9	Interpersonal relationship	9.2	0.7
Teamwork	5.4	1.9	Teamwork	8.4	1.4
Creativity	5.7	1.7	Creativity	8.8	1.1
Systemic view	7.0	1.1	Systemic view	9.0	0.8
Communication	6.7	1.1	Communication	9.3	0.7
Leadership	6.9	1.2	Leadership	9.0	0.8
Planning	6.9	1.1	Planning	9.2	0.7
Commitment	7.7	1.0	Commitment	9.4	0.6
Ethics	7.5	1.0	Ethics	9.3	0.7
Proactivity	7.2	1.3	Proactivity	9.2	0.8
Empathy	6.5	1.4	Empathy	9.0	0.9
Flexibility	6.7	1.3	Flexibility	9.3	0.8
TOTAL	6.9	1.2	TOTAL	9.1	0.8

Source: elaborated by the authors.

It can be observed that students generally expect more of their teachers (general average of 9.1) when compared to the satisfaction they experience (average 6.9) during the course. There is also a difference between the mean deviations that, at first, suggest a greater dispersion in satisfaction-related responses when compared to expectations. In the dimension of satisfaction, by the absolute values of the means, some competencies can be found in which the students say they are more satisfied with respect to others. To permit this statement, however, statistical tests of comparison of means need to be carried out, which are described next.

In order to compare the averages of the competencies and rank them based on the intensity of the answers, the data were first standardized and, later, the normality and homogeneity of the data were verified by means of the Kolmogorov-Smirnov and Levene tests, respectively. In the normality test, with a significance level of 5% for all competencies, the null hypothesis (Ho) was accepted, reporting the non-normality of the data, both for satisfaction and expectations assertions. In relation to the Levene test, it is also observed that the variances of the data are not homogeneous. Therefore, a non-parametric technique had to be used to evaluate the difference between the means.

The nonparametric Kruskal-Wallis test permitted comparing two or more sample groups of unpaired data, in this case, the 14 competencies studied from the perspective of satisfaction and student expectations. For the tests from both perspectives, a significance level of 5% was used, with the null hypothesis that there were no statistically significant differences between the sample means. For student satisfaction, the H0 hypothesis was rejected, statistically proving the existence of differences between the means [H (13) = 184,80, p <0,05]. For the expectations, statistical differences were also found [H (13) = 34.76, p <0.05], rejecting H0.

The next step was the application of post hoc hypothesis tests to verify which means are statistically different. The option was the Mann-Whitney hypothesis test, applying the Bonferroni correction in all effects, with a significance level of 0.0083 [0.05 / 6]. Table 4 lists the competencies ranked by means of the Kruskal-Wallis test, with their respective differences.

Table 4:
Ranking of competencies related to student satisfaction

STUDENT SATISFACTION	Ranking	Interpersonal relationship	Commitment	Mastery of the area	Ethics	Didactical-pedagogical	Proactivity	Planning	Systemic view	Leadership	Communication	Flexibility	Empathy	Creativity	Teamwork
Ranking		+				Highest Rank and Lowest Rank									–
Interpersonal relationship	+		=	=	=	=	≠	≠	≠	≠	≠	≠	≠	≠	≠
Commitment	Lowest rank and Highest Rank	=		=	=	=	=	≠	≠	≠	≠	≠	≠	≠	≠
Mastery of the area		=	=		=	=	=	=	=	=	≠	≠	≠	≠	≠
Ethics		=	=	=		=	=	=	=	=	=	≠	≠	≠	≠
Didactical-pedagogical		=	=	=	=		=	=	=	=	=	=	=	≠	≠
Proactivity		≠	=	=	=	=		=	=	=	=	=	=	≠	≠
Planning		≠	≠	=	=	=	=		=	=	=	=	=	≠	≠
Systemic view		≠	≠	=	=	=	=	=		=	=	=	=	≠	≠
Leadership		≠	≠	=	=	=	=	=	=		=	=	=	≠	≠
Communication		≠	≠	≠	=	=	=	=	=	=		=	=	=	=
Flexibility		≠	≠	≠	≠	=	=	=	=	=	=		=	=	=
Empathy		≠	≠	≠	≠	=	=	=	=	=	=	=		=	=
Creativity		≠	≠	≠	≠	≠	≠	≠	≠	≠	=	=	=		=
Teamwork	-	≠	≠	≠	≠	≠	≠	≠	≠	≠	=	=	=	=	

Source: elaborated by the authors.

De acordo com a Tabela 4, é possível ordenar as competências docentes mais bem According to Table 4, the best evaluated teacher competences can be ranked above the worst evaluated in relation to student satisfaction, as follows: interpersonal relationship; Commitment; Mastery of the area; Ethics; Didactical-pedagogical; Proactivity; Planning; Systemic view, Leadership; Communication; Flexibility, Empathy; Creativity; and Teamwork. For the five best evaluated competences, Table 4 displays the statistical equality between them, that is, the students' satisfaction with them is statistically the same. The sixth competency (Proactivity), then, is statistically different from the first, the best evaluated, the interpersonal relationship. In this reasoning, in Table 4, it can be observed that the competencies ranked in the middle of the matrix differ from those ranked at the extremes. The five competencies with the worse evaluation also have statistically equal means, but different from the best evaluated ones.

Therefore, summarizing the information in Table 4, it is observed that the students are more satisfied with their teachers in the following competences: Interpersonal relationship; Commitment; Mastery of the area; Ethics; and Didactical-pedagogical. On the other hand, students are less satisfied with the following competencies: Communication; Flexibility; Empathy; Creativity; and Teamwork.

Using the same statistical technique as for student satisfaction, the student expectations were analyzed, according to Table 5.

Table 5:
Ranking of competencies related to student expectations

STUDENT EXPECTATIONS	Ranking	Commitment	Mastery of the area	Proactivity	Flexibility	Ethics	Communication	Planning	Didactical-pedagogical	Interpersonal relationship	Empathy	Leadership	Systemic view	Creativity	Teamwork
Ranking		+	Highest Rank and Lowest Rank												–
Commitment	+		=	=	=	=	=	=	=	=	=	=	=	=	≠
Mastery of the area	Lowest Rank and Highest Rank	=		=	=	=	=	=	=	=	=	=	=	=	≠
Proactivity		=	=		=	=	=	=	=	=	=	=	=	=	≠
Flexibility		=	=	=		=	=	=	=	=	=	=	=	=	=
Ethics		=	=	=	=		=	=	=	=	=	=	=	=	=
Communication		=	=	=	=	=		=	=	=	=	=	=	=	=
Planning		=	=	=	=	=	=		=	=	=	=	=	=	=
Didactical-pedagogical		=	=	=	=	=	=	=		=	=	=	=	=	=
Interpersonal relationship		=	=	=	=	=	=	=	=		=	=	=	=	=
Empathy		=	=	=	=	=	=	=	=	=		=	=	=	=
Leadership		=	=	=	=	=	=	=	=	=	=		=	=	=
Systemic view		=	=	=	=	=	=	=	=	=	=	=		=	=
Creativity		=	=	=	=	=	=	=	=	=	=	=	=		=
Teamwork	ı	≠	≠	≠	=	=	=	=	=	=	=	=	=	=	

Source: elaborate by the authors.

Differently from the student satisfaction, the expectations show greater similarity among the competencies. In Table 5, only a lower expectation of teamwork is observed when compared to commitment, mastery of the area and proactivity. All other comparisons showed no statistical differences.

4.3 Analysis of teacher competencies segregated by class and gender

Segregating the sample into groups, according to the assertions to characterize the respondent per class and gender, the aim was to evaluate the possible existence of statistical difference between the classes and the genders.

Firstly, the Kruskal-Wallis test was applied, separating the sample into four groups, represented by the four classes surveyed. With respect to student satisfaction, the H0 hypothesis was accepted for all competencies, revealing the lack of statistical difference between the classes. The gender sample was also segregated in order to verify the differences, which was not detected either. Thus, it is observed that student satisfaction with the competencies does not vary among classes and genders.

The same application method of the Kruskal-Wallis test for the satisfaction was used in the students' expectations. In the grouping among classes, no statistical differences were detected. With respect to gender, however, some statistical differences were detected, rejecting H0, according to Table 6.

Table 6:
Comparison student expectations in relation to competencies – seggregation per gender

Dimension	Competency	Result Kruskal-Wallis test – Gender Group	Gender with greatest expectation
Knowledge	Mastery of the area	=	Equal
	Didactical-pedagogical	=	Equal
Skill	Interpersonal relationship	=	Equal
	Teamwork	=	Equal
	Creativity	=	Equal
	Systemic view	≠	Female
	Communication	=	Equal
	Leadership	≠	Female
	Planning	≠	Female
Attitude	Commitment	≠	Female
	Ethics	≠	Female
	Proactivity	≠	Female
	Empathy	≠	Female
	Flexibility	≠	Female

Source: elaborated by the authors.

As shown in Table 6, when expectations differ between the genders, higher expectations have always been found for the female gender, that is, it is probable that women expect more from their teachers. Another relevant factor is that the expectations are not different in the competencies of the knowledge dimension while, in all the competences of the attitude dimension, these diverge, besides the differences in three competencies from the skills dimension.

4.4 Comparison between results obtained and earlier research

The results obtained here were compared with earlier studies. These verifications are related to student satisfaction. The target studies for comparison are Vasconcelos (2009) and Antonelli *et al.* (2012). The comparisons among the results appointed in the studies are displayed in Table 7.

Table 7:

Comparison between results and studies by Vasconcelos (2009) and Antonelli *et al.* (2012).

Comparison of means per competency					
Competencies	Questions	Mean Vasconcelos (2009)	Mean Antonelli *et. al* (2012) (A)	Mean Present Study (B)	Difference (B-A)
Mastery knowledge area	Q01	8.0	6.7	7.6	0.9
Didactical-pedagogical	Q02	7.9	6.1	7.3	1.2
Interpersonal relationship	Q03 and Q04	9.1	6.7	7.9	1.2
Teamwork	Q05	8.2	4.5	5.4	0.9
Creativity	Q06	8.4	4.9	5.7	0.9
Systemic view	Q07 and Q08	8.8	6.0	7.0	1.0
Communication	Q09 and Q10	8.8	5.6	6.7	1.1
Leadership	Q11 and Q12	9.0	5.9	6.9	1.0
Planning	Q13 and Q14 and Q15	9.0	6.1	6.9	0.8
Commitment	Q16 and Q17	9.1	6.1	7.7	1.6
Ethics	Q18 and Q19	9.2	7.5	7.5	0.0
Proactivity	Q20	8.6	5.9	7.2	1.4
Empathy	Q21 and Q22	9.0	5.6	6.5	0.9
Flexibility	Q23 and Q24	9.1	5.6	6.7	1.1
GENERATES		8,7	5.9	6.9	1.0

Source: elaborated by the authors.

It is important to point out that the comparison with the study by Vasconcelos (2009) cannot be carried out completely, due to the fact that the author has applied the instrument to the teachers while, in the present research, it was applied to the students, aiming to capture the teacher / competency relationship. It is observed in the results of the study mentioned that the teachers consider they are more aligned with the competencies, since all the competencies had higher averages when compared to the study by Antonelli et al. (2012) and the present study, both applied to students.

In the comparison between the present research and that of Antonelli et al. (2012), it is observed that, in all competencies, the student satisfaction in this research obtained higher averages, except for the ethics competency which, in both studies, had an average of 7.5. The major differences between the studies are related to commitment and proactivity. A possible explanation for the divergences detected can be the divergences in the study samples, considering that the present study investigated the students only from the UTFPR - Pato Branco Campus, in all classes of the course, while the previous study questioned the students from the two final years at three federal universities.

In the previous study, students were more satisfied with ethics (7.41) and mastery in the field of knowledge (6.69) and still less satisfied with teamwork (4.48) and creativity (4.85). In the current study, students are more satisfied with the interpersonal relationship (7.91) and mastery in the area of knowledge (7.58) and less satisfied with the same skills as in the previous study, which are teamwork and creativity.

5. Conclusion

The objective in this study was to identify the level of satisfaction and expectation of the students in the Accountancy course at UTFPR - Campus Pato Branco in relation to their teachers. Therefore, a questionnaire with objective and closed questions was applied to all the course students in order to evaluate the students' satisfaction and expectations. In addition, questions to characterize the respondents were submitted to the sample.

The survey found that the students expect more from their teachers, as the average for satisfaction is below the average for expectations. As for student satisfaction, it was observed that the interpersonal skills, commitment, mastery of the area, ethics and didactical-pedagogical were the best evaluated, with no statistical difference among them. Among the best evaluated competences, it is observed that the two representative of the dimension "Knowledge" rank among the five most evaluated, which suggests that students are more satisfied with the technical knowledge of their teachers.

Among the competencies with the worst evaluation, communication, flexibility, empathy, creativity and teamwork are considered. This suggests students with less satisfaction in the competencies from the Ability and Attitude dimensions, which can be explained by the lack of didactic-pedagogical preparation of their teachers, given that the vast majority of Accountancy courses do not focus on the preparation of teachers. In this sense, the low satisfaction with the teamwork competency is also reported in the research.

Therefore, according to the results obtained for student satisfaction, better communication with the students is suggested to the teachers, flexibility in some situations, empathy in the sense of the teachers putting themselves in the student's place, stimulating activities / work in groups, and, finally, trying to innovate the classes, using creative activities to arouse the interest of the student in the discipline. These findings are in line with the study by Lima Filho and Bruni (2012), which indicates that teachers of the accounting subjects should make greater efforts to adjust their didactic agendas. In addition, Miranda et al. (2014) conclude on the need to educate the teachers themselves about the importance of their qualification, which is one of the ways in which they can improve their performance in the competencies researched here.

With regard to student expectations, the similarity between them, different from satisfaction, was observed. The only difference detected is in the competency of teamwork, since the students do not expect that much when compared to most other competencies. These similarities can be explained by the high expectation that the students have, in general, in all competencies and dimensions.

In the comparison of satisfaction and expectations among the classes and the genders, all the results were the same, except for the expectations segregated by gender. Some competencies come with higher expectations than others and, for these, women have higher expectations. This information suggests that the female students "charge" their teachers more, because they expect more of them in relation to the competencies needed for teaching.

In summary, the first important implication/conclusion of the results refers to the low divergence between the present study and previous studies. This leads to the conclusion that, even over time, the main problems related to teacher competencies remain. However, the complexity of the teaching activity and the managers' possibilities to change this environment is notorious, but the evidences reaffirmed in this present study indicate the need for many improvements.

The second relevant implication / conclusion of the results suggests the need for teachers to be attentive to competencies with worse levels of satisfaction, such as communication, flexibility, empathy, creativity and teamwork. It is important to remember that teachers need to value these competencies equally to those of knowledge.

The third prominent implication / conclusion refers to the general level of student expectation, which is well above satisfaction, and teachers should considered this in the planning of their subjects.

The final important implication / conclusion refers to the competencies with lower levels of student satisfaction in the attitudes and abilities dimensions, and not in the knowledge dimension. This conclusion is fundamental for the teacher to visualize that the student values other dimensions than only the knowledge, but also to help the courses and coordinations to consider these additional competencies in their training planning.

It is concluded based on the results obtained in the present research that universities should invest more and more in the teacher competencies, so as to directly influence the quality of the courses offered, with the possibility to train professionals who are better qualified to practice the accounting profession. It is also important that the HEIs reflect with their teachers about the competencies that have obtained low satisfaction levels, so that they can improve them in the future in order to better satisfy their students.

Regarding the limitation of the research, it is important to emphasize the impossibility to generalize the results obtained due to the sampling method used, which was non-probabilistic. For future research, replicating this study for different undergraduate courses and at other universities is suggested. It is also suggested to verify the possible causes and reasons of the results found in order to plan improvements in the course investigated.

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