



RELISE

**DETERMINANTS OF ACADEMIC SATISFACTION: A STUDY UNDER THE
VIEWS OF ACCOUNTING SCIENCES¹**

**DETERMINANTES DA SATISFAÇÃO ACADÊMICA: UM ESTUDO SOB A
ÓTICA DOS DISCENTES DE CIÊNCIAS CONTÁBEIS**

João Nepomuceno da Silveira Neto²

Caritsa Scartaty Moreira³

Jocykleber Meireles de Souza⁴

Camilla Araújo Amaral Duarte⁵

Rômulo Benício Lucena Filho⁶

ABSTRACT

This research aims to analyze the determinants of academic satisfaction of the students of the course of Accounting Sciences of the Federal Rural University of the Semi-Arid (UFERSA). The sample is composed of 61 students from the sixth to the ninth semester of graduation. The instrument used to collect the data was a questionnaire, using the Likert scale from 1 to 5, in sequence, the analysis of the results was performed by means of the sum of the weighted averages in order to calculate the Average Ranking (RM). The results were divided into three dimensions according to the satisfaction construct: (1) satisfaction with the course; (2) satisfaction with the development opportunity; (3) satisfaction with the institution. Among the analyzed dimensions, the one that presented the highest percentage of satisfaction was the first one, satisfaction with the course, considering that most of the respondents are "satisfied" or "very satisfied" with the course. In the sequence, the satisfaction dimension with institution appears, since they reported "satisfaction" with the cleanliness of the institution and the resources and audio-visual equipment, on the other hand, evincediated "little satisfaction" with the security offered. Finally, there was satisfaction with the

¹ Received on 11/12/2024. Accepted on 14/01/2025. DOI: doi.org/10.5281/zenodo.18118692

² Universidade Federal Rural do Semi-árido.

³ Universidade Federal de Pernambuco. caritsa_scarlaty@hotmail.com

⁴ Universidade Estadual da Paraíba. jocykleber@live.com

⁵ Universidade Federal Rural do Semi-árido. camilladuartecont@gmail.com

⁶ Universidade Federal da Paraíba. robelucena@gmail.com



development opportunity, evidencing that most of the responses were between "satisfied" or "not satisfied".

Keywords: accounting sciences, academic satisfaction, expectation with the course.

RESUMO

Esta pesquisa tem por objetivo analisar os determinantes de satisfação acadêmica dos discentes do curso de Ciências Contábeis da Universidade Federal Rural do Semi-Árido (UFERSA). A amostra é composta por 61 alunos do sexto ao nono semestre da graduação. O instrumento aplicado para coleta dos dados foi um questionário, utilizando a escala de *Likert* de 1 a 5, na sequência, a análise dos resultados foi realizada por meio da soma das médias ponderadas, a fim de calcular o *Ranking Médio* (RM). Os resultados foram divididos em três dimensões de acordo com o constructo de satisfação: (1) satisfação com o curso; (2) satisfação com a oportunidade de desenvolvimento; (3) satisfação com a instituição. Dentre as dimensões analisadas, a que apresentou o maior percentual de satisfação foi a primeira, satisfação com o curso, tendo em vista que a maioria dos respondentes se mostraram "satisfeitos" ou "muito satisfeitos" com o curso. Na sequência, aparece a dimensão satisfação com instituição, uma vez que os mesmos relataram "satisfação" com a limpeza da instituição e os recursos e equipamentos audiovisuais, por outro lado, evindeciam "pouca satisfação" com a segurança oferecida. Em último, ficou a satisfação com a oportunidade de desenvolvimento, evidenciando que a maioria das respostas ficaram entre "satisfeito" ou "pouco satisfeito".

Palavras-chave: ciências contábeis, satisfação acadêmica, expectativa com o curso.

INTRODUCTION

The accounting profession has undergone constant changes driven by technological advances, modernizing systems and processes, which directly reflect on the services provided by accounting (Padoveze, 2000). This scenario demands professionals who are prepared to operate in a globalized and highly competitive market (Cittadin & Ritta, 2011).

Thus, teaching has faced challenges in keeping pace with these advances in the accounting field, seeking to adapt the traditional form of



instruction to the new situation in which Accounting Sciences find themselves (Wolk & Nikolai, 1997). In this context, institutions need to adapt their teaching models, directing them toward students' learning styles, so that professionals may succeed in a highly competitive society (Cosenza, 2001).

University education should not be limited to the transfer of knowledge, but should also support the development of students' skills to meet labor market requirements, thereby enabling undergraduates to be better prepared to face the challenges of the profession (Catani & Oliveira, 2002).

Students' academic satisfaction is directly related to the level of quality of the services provided by the institution. Therefore, there is a need for students to feel satisfied with their educational process and to transmit this satisfaction to society through the provision of high-quality accounting services (Toni et al., 2006).

Measures of academic satisfaction range from the student's overall level of satisfaction with the entire educational experience to more specific aspects related to the quality of teaching, the curriculum, relationships with professors and peers, administration, university facilities and resources, as well as the student's perception of the institution's academic and intellectual environment (Astin, 1993).

Given this context, it becomes necessary for universities to understand and monitor students' academic satisfaction with the course and the institution, since students' academic satisfaction becomes a form of feedback regarding the pedagogical services and academic support offered by the program (Tontini & Esteves, 2007).

Regarding academic satisfaction, several studies have already been conducted, such as those by Souki and Pereira (2004), Vieira, Milach, and Huppes (2008), Verdinelli and Lizote (2014), Cunha, Gomes, and Beck (2016),



and Santos and Romeiro (2017). In general, these studies analyzed determining aspects for the evaluation of students' academic satisfaction.

As important as discussing academic satisfaction is defining how to measure it. In order to meet this need, Soares, Vasconcelos, and Almeida (2002) developed the Academic Satisfaction Questionnaire (QSA), with the aim of assessing the level of students' academic satisfaction associated with various aspects of their university experience. This assessment should occur across three dimensions of satisfaction: social, institutional, and curricular. The QSA underwent some structural changes due to the need for clearer and more specific analysis, with its most recent adaptation carried out by Schleich, Polydoro, and Santos (2006), resulting in the Academic Experience Satisfaction Scale (ESEA).

In light of the theoretical evidence, the following research problem emerges: What are the determinants of academic satisfaction among students enrolled in the Accounting Sciences program? Accordingly, the objective of this study is to analyze the determinants of academic satisfaction among students in the Accounting Sciences program at the Federal Rural University of the Semi-Arid (UFERSA).

This study is justified by its relevance in identifying the determinants of academic satisfaction among Accounting Sciences students, since once identified, both the teaching staff and the university itself can promote actions to improve the aspects that cause lower academic satisfaction. This is particularly important given that the entire academic training process directly reflects on students' professional lives, that is, on the quality of the services they provide.

Furthermore, it is important to gain knowledge about the determinants of students' academic satisfaction, as low levels of satisfaction can lead to distress and stress, and consequently negatively affect academic life, future professional life, work relationships, as well as personal situations of the student (Barlem et al., 2012).



THEORETICAL BASIS

Higher education in Accounting Sciences

The profound changes in society have directly affected higher education over the past decades. In light of this, Higher Education Institutions (HEIs) have the need to adopt a new organizational structure, encompassing and transforming the way society produces knowledge, creating and promoting its principles in order to disseminate improvements in the human condition across its multiple dimensions (Cardoso, 2004).

Students entering higher education, for the most part, bring positive expectations regarding their future academic experience. When there is a mismatch between these expectations and the reality effectively offered by the university, a source of difficulties is created, reflected in students' adaptation, academic satisfaction, and academic success (Soares & Almeida, 2001).

Students' academic satisfaction and the quality of the services provided by institutions are fundamental factors for achieving excellence indicators, as well as for meeting society's own expectations, since the results of the work offered by institutions directly translate into the quality of the professionals who enter the labor market (Venturini et al., 2008).

In a study conducted by Machado and Nova (2008), a comparison was drawn between labor market demands and the expectations of Accounting Sciences students regarding the profession. It was found that companies value an accountant profile oriented toward the user, emphasizing professionals with specific knowledge in accounting practices, mathematical reasoning, and user-oriented information. In contrast, the students analyzed demonstrated a professional accounting profile more focused on the managerial area. This discrepancy between the profile developed by educational institutions and the



profile required by the labor market causes students to feel unprepared to operate in a market that is highly demanding in terms of specific knowledge, thus reducing their level of academic satisfaction.

Machado and Nova (2008) also identified that students' perspectives were not aligned with market requirements, indicating that HEIs should become more aware of market needs in order to better adapt their teaching methods and curricula.

Academic satisfaction

Higher Education Institutions (HEIs) are focused on the demands of the labor market and society and seek to adapt by optimizing their performance with the purpose of improving the quality of academic training. Thus, in order to meet labor market requirements, institutions innovate and adjust, making significant investments in the education sector and in learning strategies (Guimarães et al., 2014).

The growing demand for quality education has become firmly established among those seeking academic advancement, especially after the enactment of the National Education Guidelines and Framework Law (Law No. 9,394/96), which established institutional evaluation mechanisms. This, in turn, led to increased concern for the quality of education as well as for students' levels of academic satisfaction (Cavalheiro et al., 2014).

In this same line of thought, satisfaction is defined as an individual's perception of achieving their expectations across various areas of life (Lee, White, & Hong, 2009). More objectively, academic satisfaction can be defined as a fundamental component of academic engagement and motivation, influencing students' learning as well as the competence of these future professionals (Vieira, Milach, & Huppes, 2008).



Ramos and Gonçalves (2014) explain that the level of academic satisfaction encompasses students' perceptions related to the content of their educational experience during their training period. Such perceptions hold considerable value when considering the time investment, willingness, and dedication required to pursue higher education.

Thus, involvement in higher education can bring about significant changes in students' lives, such as difficulties in adapting to a new social and cultural environment, which may generate feelings of anxiety and fear stemming from the obligations and responsibilities that increase after entering university. In this way, institutions may become negative and impactful environments in students' lives, when in fact they should be places that foster benefits for professional development (Del Prato et al., 2011).

HEIs bear a large share of responsibility for the quality of students' professional education, as they must build high-quality teaching processes. At the same time, students also share responsibility for the development of their competencies required for professional practice (Rolim & Kureski, 2007).

It becomes inevitable for HEIs to readjust their physical infrastructure (laboratories, classrooms, libraries), their curricular content (curricular structure, organization, courses offered, curricular and extracurricular activities), and the quality of their teaching (teaching methodologies, faculty, and alignment between theory and practice), so that they can keep pace with scientific and social developments and meet the expectations of university students (Souza & Reinert, 2010).

According to Bardagi and Hutz (2012), the constructive process of professional identity should be based on the factors that led students to choose their degree program. A good choice can be defined as one that meets students' expectations and aligns with their personal profiles. Thus, a good choice is measured by the cognitive and affective consequences it provides, while also



paying attention to support for students' personal issues and not solely to normative or institutional demands.

The absence of concern for individuals' personal circumstances, combined with an accelerated pace of life, is directly related to academic satisfaction, given that satisfaction results from the complex and dynamic interaction of general life circumstances, work relationships, the work process, and individuals' perceived control over their living and working conditions (Gibbons, Dempster, & Moutray, 2011).

In this sense, measuring students' academic satisfaction is extremely important for HEIs, as it is a fundamental factor in achieving success. Academic satisfaction encompasses the fulfillment of students' expectations, which is decisive for the qualification and continuity of HEIs (Cavalheiro et al., 2014).

Students' academic satisfaction can serve as a significant indicator for evaluating institutional effectiveness and success, since undergraduate programs must provide opportunities for professional and personal fulfillment through the acquisition of knowledge (Cunha & Carrilho, 2005).

Previous studies related to the topic

Chart 1 presents, in a concise manner, the main previous studies related to the topic, which will serve as the basis for the analysis of the results.

Chart 1 – Summary of studies related to academic satisfaction.

Authorship/Year	Objective	Results
Souki and Pereira (2004)	To evaluate students' image perception and satisfaction according to year of entry.	Students in the final semesters tend to evaluate infrastructure as a negative aspect of their education. Administrative organization, the work environment, satisfaction, motivation, and students' commitment are positively related to factors such as faculty, access and convenience, and the learning environment, among others.



Vieira, Milach, and Huppes (2008)	To analyze the academic satisfaction of Accounting Sciences students at the Federal University of Santa Maria with respect to the program.	Factors related to faculty involvement and student engagement positively affect students' academic satisfaction with the program.
Verdinelli and Lizote (2014)	To analyze the antecedents of overall satisfaction among undergraduate Accounting Sciences students at a community-based institution.	Undergraduate Accounting Sciences students' interest, as well as faculty involvement, are crucial factors in academic satisfaction.
Cunha, Gomes, and Beck (2016)	To verify the impact of the factors proposed in the study by Paswan and Young (2002) on the overall satisfaction of Accounting Sciences students at public universities in Santa Catarina.	The interaction between students and professors, as well as students' interest and faculty involvement, was found to be positive and significant.
Santos and Romeiro (2017)	To analyze whether satisfaction with the academic experience influences the relationship of behavioral trust with the institution.	Academic satisfaction with the institution was the factor shown to positively influence behavioral trust toward the HEI. It was not possible to confirm the hypotheses regarding academic satisfaction and opportunities for development.

Source: elaborated by authors.

In general terms, studies related to the topic have demonstrated the relevance of the approach centered on the construct of academic satisfaction, considering that the entire academic training process directly reflects on professional life, that is, on the quality of services provided. This study aims to identify the level of academic satisfaction of students with the accounting sciences course, thus analyzing the experience from the students' perspective.

METHODOLOGICAL PROCEDURES

In order to evaluate the determinants of academic satisfaction among students enrolled in the Accounting Sciences program, a descriptive study was conducted using both quantitative and qualitative approaches for the analysis of results.

The study population consists of active students enrolled in the Accounting Sciences program at UFERSA - Central Campus, located in the city



of Mossoró, Rio Grande do Norte, totaling 351 students. As for the research sample, it comprises undergraduates in the final stages of the Accounting Sciences program. The program consists of nine academic semesters; however, the last four semesters - sixth, seventh, eighth, and ninth - were selected for analysis, resulting in a total of 61 students surveyed.

It is worth noting that the selection of these semesters was based on the length of time students had spent at the university, due to the need for well-formed opinions grounded in academic experience. The semesters not analyzed, that is, the earlier ones, do not yet provide students with sufficient academic experience to answer the questionnaire with greater reliability. Ramos et al. (2015) emphasize the ability of students in the final years to assess their level of academic satisfaction, given the diversity of experiences acquired throughout the program, which also allows for a comparison between the expectations formed at the beginning of the course and the reality experienced.

Data collection was based on a survey, using a questionnaire divided into two parts. The first part sought to identify the respondents' profiles through sociodemographic questions, such as gender, age, self-reported academic semester, marital status, whether they have children, whether they are employed, and whether they work in the accounting field.

The second part of the questionnaire consisted of objective questions constructed based on the Academic Experience Satisfaction Scale (ESEA), developed by Schleich, Polydoro, and Santos (2006). This scale is characterized as a self-report instrument that investigates students' academic satisfaction in higher education, encompassing variables related to the program.

To understand student satisfaction, Schleich, Polydoro, and Santos (2006) divide the program-related variables into three dimensions, as shown in Chart 2.

**Chart 2 – ESEA's conceptual dimensions**

Dimension	Purpose
Satisfaction with the course	<ul style="list-style-type: none">- Involves the relationship with professors and fellow students;- Mastery of the content and availability of the professor;- Teaching and assessment strategies; the quality of the training and the relationship between personal involvement and performance achieved.
Opportunity for development	<ul style="list-style-type: none">- Involves opportunities for personal and professional development, provided in curricular and extracurricular activities or by student support programs/services;- The relationship between personal and financial investment in the course and the training received.
Satisfaction with the institution	<ul style="list-style-type: none">- Involves the institution's infrastructure and classrooms such as comfort, location, safety and cleanliness;- The resources and equipment available in the laboratories and library and the service received from the staff.

Source: Adapted from Schleich, Polydoro and Santos (2006).

Thus, the ESEA is composed of 35 statements, subdivided into: (1) satisfaction with the course - 13 statements; (2) opportunity for development - 10 statements; and (3) satisfaction with the institution - 12 statements; answered using a five-point Likert scale: not at all satisfied (NS), somewhat satisfied (PS), satisfied (S), very satisfied (MS), and totally satisfied (TS).

Based on the five-point Likert scale, the data were analyzed from a quantitative perspective in order to establish the Average Ranking (RM), with the objective of measuring the degree of importance of each determinant of academic satisfaction. In the RM calculation, the method presented by Malhotra (2001) and procedures proposed by Oliveira (2005) were used, as shown in Table 1.

Table 1 – Example of AR calculation

Questions	Frequency						
	NS (1)	PS (2)	S (3)	MS (4)	TS (5)	Total	RM
Q 1.	-	3	2	1	-	5	2,7

Source: Adapted from Oliveira (2005)

* Not at all satisfied (NS), somewhat satisfied (PS), satisfied (S), very satisfied (MS), totally satisfied (TS).

** Average Ranking (RM). = $(3 \times 2) + (2 \times 3) + (1 \times 4) = 16$

*** Thus RM = $16 / (3+2+1) = 2,7$

According to Table 1, the closer the RM is to 5, the greater the students' satisfaction with a given item; conversely, the closer the RM is to 1, the lower the



satisfaction. Furthermore, the Standard Deviation (SD) was used to assess the dispersion of the set of values under analysis. This allows us to evaluate which results are distributed more or less dispersed in relation to the mean (BARBETTA, 2001).

ANALYSIS OF RESULTS

Profile of respondents

As described in the research methodology, the first part of the questionnaire refers to the participants' profile. In view of this, Table 2 shows the gender and age range.

According to Table 2, the sample consisted of 61 respondents, of whom 30% are in their 6th semester, 26% in their 7th semester, 30% in their 8th semester, and 14% in their 9th semester. With regard to gender, there is a balance among the participants, showing only a slight propensity for the female gender (51%). As for the age range of the students, it is characterized as a young audience, since most respondents are in the 20 to 23 age range, corresponding to 30% of the sample interviewed.

Table 2 – Profile of participants

Profile of Respondents	Semester									
	6th	%	7th	%	8th	%	9th	%	Total	%
Sex	18	30%	16	26%	18	30%	9	15%	61	100%
Masculine	10	16%	9	15%	5	8%	6	10%	30	49%
Feminine	8	14%	7	11%	13	22%	3	5%	31	51%
Age range	18	30%	16	26%	18	30%	9	15%	61	100%
20 to 23	5	8%	7	11%	4	7%	2	3%	18	30%
24 to 27	5	8%	2	3%	4	7%	5	8%	16	26%
28 to 31	4	7%	4	7%	7	11%	1	2%	16	26%
32 to 40	3	5%	2	3%	3	5%	1	2%	9	15%
Over 40	1	2%	1	2%	0	0%	0	0%	2	3%

Source: Research data (2019).



Regarding the characterization of the sample, it was investigated whether the students engage in any type of paid professional activity, as shown in Tables 3.

Table 3 – Professional activity

Professional activity	Semester									
	6th	%	7th	%	8th	%	9th	%	Total	%
Engaged in paid activity.	18	30%	16	26%	18	30%	9	15%	61	100%
Yes	17	28%	13	21%	14	23%	6	10%	50	82%
No	1	2%	3	5%	4	7%	3	5%	11	18%

Source: Research data (2019).

Table 3 shows that 82% of the respondent sample engages in some type of paid activity. In this context, it is noteworthy that the Accounting Sciences course at UFERSA operates exclusively in the evening, allowing students to study at night and work during the day. Additionally, Table 4 shows that among the students who engage in paid activity, those who work in the accounting field.

Table 4 – Experience in the accounting field

Experience in the accountig field	Semester									
	6th	%	7th	%	8th	%	9th	%	Total	%
Engaged in activity in the field	17	34%	13	26%	14	28%	6	12%	50	100%
Yes	6	12%	5	10%	8	16%	4	8%	23	46%
No	11	22%	8	16%	6	12%	2	4%	27	54%

Source: Research data (2019).

Considering the 50 respondents who stated they were engaged in paid work, Table 4 shows that only 46% of them work in the accounting field. It is noteworthy that among the 27 students surveyed who do not work in the accounting field, 19 are in their 6th or 7th semester.

Level of satisfaction with the course

The second part of the research questionnaire sought to analyze the determinants of graduating students' satisfaction with the Accounting Sciences course. For the purpose of organizing the results, the satisfaction analysis is divided into three parts. The first refers to satisfaction with the course, the second is about the opportunity for development, and the third is about satisfaction with



the institution. In order to complement the analyses, a compact analysis of the three dimensions is presented.

The first dimension consists of 13 statements about student satisfaction with the course, as shown in Table 5.

Table 5 - Student satisfaction ranking regarding the course satisfaction dimension

Statements – Satisfaction with the Course	Frequency							
	NS	PS	S	MS	TS	TOTAL	RM	SD
Relationship with fellow students	1	1	22	23	14	61	3.79	0.88
Institution's commitment to quality education	0	6	22	22	11	61	3.62	0.90
Relationship with professors	0	1	30	25	5	61	3.56	0.67
Professors' interest in assisting students in class	0	0	32	24	5	61	3.56	0.65
Professors' knowledge of the subject matter they teach	0	6	19	32	4	61	3.56	0.76
Adequacy between personal involvement in the course and academic performance achieved	1	3	34	20	3	61	3.34	0.73
Relevance of subject content	0	3	38	17	3	61	3.33	0.65
Suitability of content for training	0	8	31	18	4	61	3.30	0.78
Evaluation proposed by professors	0	6	35	17	3	61	3.28	0.71
Recognition by professors of my involvement in my training	0	7	33	19	2	61	3.26	0.70
Professors' availability to assist students outside the classroom	1	12	28	16	4	61	3.16	0.88
Teaching strategies used by professors	0	9	39	10	3	61	3.11	0.71
Adequacy between the tasks required in the course and the time allotted by professors for completion	1	11	37	11	1	61	3.00	0.71

Source: Research data (2019).

** Not at all satisfied (NS), somewhat satisfied (PS), satisfied (S), very satisfied (MS), totally satisfied (TS), Average ranking (RM) and Standard deviation (SD).

According to Table 5, the statements related to the dimension of satisfaction with the program are presented in descending order of satisfaction. The percentages shown indicate agreement levels close to 3 ("satisfied"), with mean scores (RM) ranging from 3.00 (minimum) to 3.79 (maximum), revealing that most students are satisfied with the program.

Among the highest-rated items, the following stand out: "relationships with classmates in the program" (RM 3.79) and "the institution's commitment to the quality of education" (RM 3.62). On the other hand, among the lowest-rated items are the adequacy between the tasks required in the program and the "time



established by professors for their completion" (RM 3.00), as well as the "teaching strategies used by professors" (Rm 3.11).

The second dimension is presented in Table 6 and is composed of ten statements regarding the development of opportunities in students' lives within the scope of the program.

According to Table 6, the items "the adequacy between my financial investment to fund my studies and the education received" (RM 3.33) and the "program curriculum" (RM 3.26) showed the highest levels of satisfaction regarding opportunities for development. Conversely, "social events offered by the institution" (RM 2.61) and the "financial support program offered by the institution" (RM 2.61) presented the lowest scores. Overall, the results indicate that most responses fell between "satisfied" and "slightly satisfied," demonstrating a degree of dissatisfaction among respondents regarding the development opportunities provided by the institution.

Table 6 - Student satisfaction ranking regarding the development opportunity dimension

Statements – Development Opportunity	Frequency							
	NS	PS	S	MS	TS	TOTAL	RM	SD
Alignment between my financial investment to cover my studies and the training received	0	4	38	14	5	61	3.33	0.72
Course curriculum	0	4	40	14	3	61	3.26	0.66
Conditions offered for my professional development	1	11	31	15	3	61	3.13	0.83
Conditions for entry into the professional field of training	3	11	30	15	2	61	3.03	0.87
Student support programs or services offered	1	18	28	12	2	61	2.93	0.83
Opportunity for personal development offered	0	19	28	13	1	61	2.93	0.77
Personal involvement in course activities	1	17	31	11	1	61	2.90	0.77
Diversity of extracurricular activities offered	2	25	27	6	1	61	2.66	0.77
Social events offered by the institution	1	26	30	4	0	61	2.61	0.64
Financial support program offered by the institution	3	25	26	7	0	61	2.61	0.76

Source: Research data (2019).

** Not at all satisfied (NS), somewhat satisfied (PS), satisfied (S), very satisfied (MS), totally satisfied (TS), Average ranking (RM) and Standard deviation (SD).

Table 7 below refers to the dimension of satisfaction with the educational institution where the course is offered, consisting of 12 statements.



According to Table 7, the results indicate that respondents are satisfied with the institution, as all RM scores are above 3, with the exception of "security offered by the institution". "Security offered by the institution" (RM 2.98) was the point that obtained the lowest index, followed by "location of the different sectors that make up the institution" (RM 3.02). On the other hand, among the highest-scoring aspects are "Cleanliness of the institution" (RM 3.62) and "audiovisual resources and equipment available at the institution" (RM 3.56).

Table 7 - Student satisfaction ranking regarding satisfaction with the institution

Statements – Satisfaction with the institution	Frequency							
	NS	PS	S	MS	TS	TOTAL	RM	SD
Cleanliness of the institution	0	1	27	27	6	61	3.62	0.69
Audiovisual resources and equipment available at the institution	0	4	25	26	6	61	3.56	0.76
Physical infrastructure of the classrooms	0	4	27	23	7	61	3.54	0.79
Physical infrastructure of the institution	0	4	27	26	4	61	3.49	0.72
Compliance of the institution's facilities	0	2	33	24	2	61	3.43	0.71
Equipment and software offered by the computer lab	0	4	35	15	7	61	3.41	0.78
Services offered by the library	0	5	32	19	5	61	3.39	0.76
Service and clarity of information provided by library staff	0	8	29	20	4	61	3.33	0.79
Collection available in the library	2	11	28	17	3	61	3.13	0.88
Service and clarity of information provided by administrative staff	2	12	32	12	3	61	3.03	0.86
Location of the different sectors that make up the institution	4	10	30	15	2	61	3.02	0.71
Security offered by the institution	4	12	30	11	4	61	2.98	0.96

Source: Research data (2019).

** Not at all satisfied (NS), somewhat satisfied (PS), satisfied (S), very satisfied (MS), totally satisfied (TS), Average ranking (RM) and Standard deviation (SD).

Finally, to summarize the findings, a procedure was carried out consisting of calculating the averages obtained in each of the dimensions included in the research instrument, as shown in Table 8.

**Table 8** - Ranking of the average dimensions of academic satisfaction

Dimensions	Frequency						
	NS	PS	S	MS	TS	RM	SD
Satisfaction with the course	0,3	5,62	30,8	19,5	4,77	3,37	0,75
Satisfaction with the institution	1	6,42	29,6	19,6	4,42	3,33	0,78
Opportunity for development	1,2	16	30,9	11,1	1,8	2,94	0,78

Source: Research data (2019).

** Not at all satisfied (NS), somewhat satisfied (PS), satisfied (S), very satisfied (MS), totally satisfied (TS), Average ranking (RM) and Standard deviation (SD).

According to Table 8, the dimension of satisfaction with the program presented the highest mean score (RM 3.37), indicating that most respondents reported being “satisfied” or “very satisfied” with the program, which suggests a tendency to view the program positively. Vieira et al. (2008) highlight the importance of student satisfaction throughout the academic journey, relating it to students’ good or poor performance in terms of their involvement and motivation. The authors conclude that these satisfaction factors directly influence the type of professional students will become upon graduating from university.

Next, the dimension of satisfaction with the institution appears with a very similar score (RM 3.33), indicating that most of the sample is satisfied with the educational institution. Ramos and Gonçalves (2014) point out the need for a pleasant environment for university students so that they can fully develop, considering that the institution is responsible for the quality of the professional training of those who will enter the accounting labor market.

Finally, satisfaction with opportunities for development showed a score below 3 (RM 2.94), indicating that most students reported being “satisfied,” followed by “slightly satisfied,” with the program, which suggests that some students have concerns regarding this dimension. Alves et al. (2018) report that providing opportunities for student development should occur both in the classroom and through extracurricular activities, enabling students’ future integration into a constantly changing labor market that demands critical and reflective capacity from future professionals.



FINAL CONSIDERATIONS

The objective of this study was to analyze the level of academic satisfaction among students enrolled in the Accounting Sciences program. To this end, a questionnaire was used as the data collection instrument, resulting in the analysis of 61 completed questionnaires.

Regarding students' characteristics, most respondents were enrolled in the sixth and eighth semesters, with 18 students in each, representing 60% of the total sample. As for gender, female and male respondents were evenly distributed, with only a slight predominance of females. In terms of age group, a young population aged between 20 and 23 years predominated.

With respect to respondents' satisfaction with the program, the dimension with the highest index was satisfaction with the program itself, in which most students reported being "satisfied" or "very satisfied." In particular, high levels of satisfaction were observed for "relationships with classmates in the program" and the "institution's commitment to the quality of education."

The dimension of satisfaction with the institution obtained the second-highest score, as respondents indicated that they were "satisfied" mainly with the "cleanliness of the institution" and the "audiovisual resources and equipment." However, they expressed "low satisfaction" with the "security provided."

The dimension of opportunities for development showed the lowest index, since most responses fell between "satisfied" and "slightly satisfied," indicating dissatisfaction among respondents, especially regarding the "social events offered by the institution" and the "financial support program offered by the institution."

Regarding the results obtained in this study, it is important to note that they reflect the students' perspective and therefore may not fully represent the reality provided by the institution. This is because respondents may lack sufficient



knowledge about the university, either due to a lack of student interest or due to the institution's failure to adequately publicize its benefits.

One limitation of the study was the difficulty in locating a significant number of students in the classrooms of the analyzed semesters, as enrollment in the final semesters tends to decrease due to academic irregularities. Furthermore, future research is suggested to analyze the relationship between students' sociodemographic characteristics and their level of satisfaction, as well as to conduct a comparative analysis between students' perceptions and the institution's reality. Additionally, it is suggested that the same study be replicated at other universities in order to evaluate and compare satisfaction across institutions in different contexts, including public and private universities.



REFERENCES

ALVES, Francine da Costa et al. Importância de Oportunidades de Desenvolvimento e Apoio Institucional na Satisfação Acadêmica de Enfermeiros. **Revista Baiana de Enfermagem**, v. 32, 2018.

ASTIN, Alexander W. **O que importa na faculdade: quatro anos críticos revisitados**. San Francisco, 1993.

BARDAGI, Marucia Patta; HUTZ, Claudio Simon. Rotina acadêmica e relação com colegas e professores: impacto na evasão universitária. **Psico**, v. 43, n. 2, p. 5, 2012.

BARLEM, Jamila Geri Tomaschewski et al. Option and evasion of a bachelor's degree programme in nursing: evaded students' perception. **Revista gaucha de enfermagem**, v. 33, n. 2, p. 132-138, 2012.

BRASIL. **Lei de Diretrizes e Bases da Educação Nacional n.º 9394/96**. Brasília, 1996. Disponível em: http://www.planalto.gov.br/CCIVIL_03/Leis/L9394.htm. Acesso em: 04 de jul. de 2018.

CARDOSO, Ana Maria Ribas. A Educação Resgata a Humanidade Perdida do Homen?!. In: **Forum crítico da educação: revista do ISEP**, p. 179-190. 2004.

CAVALHEIRO, Everton Anger et al. Modelo Europeu de Satisfação: um estudo de caso com discentes de uma instituição de ensino superior. **Revista GEPROS**, v. 9, n. 1, p. 131, 2014.

CATANI, Afrânio Mendes; DE OLIVEIRA, João Ferreira. **Educação superior no Brasil: reestruturação e metamorfose das universidades públicas**. Editora Vozes, 2002.

CITTADIN, Andréia; RITTA, Cleyton de Oliveira. O desempenho dos estudantes ingressantes e concluintes dos cursos de Ciências Contábeis das universidades de Santa Catarina nas questões pertinentes à Contabilidade de custos na prova Enade 2006. **Revista Catarinense da Ciência Contábil**, v. 9, n. 25, p. 47-64, 2011.

COSENZA, José Paulo. Perspectivas para a profissão contábil num mundo globalizado: um estudo a partir da experiência brasileira. **Revista Brasileira de Contabilidade**, Brasília, n. 130, p. 43-63, 2001.



CUNHA, Paulo Roberto; GOMES, Giancarlo; BECK, Franciele. Satisfação dos estudantes do curso de Ciências Contábeis: estudo em Universidades Públicas de Santa Catarina. **Contabilidade Vista & Revista**, v. 27, n. 1, p. 42-62, 2016.

CUNHA, Simone Miguez; MADRUGA CARRILHO, Denise. O processo de adaptação ao ensino superior e o rendimento acadêmico. **Psicologia escolar e educacional**, v. 9, n. 2, 2005.

DEL PRATO, Darlene et al. Transforming nursing education: a review of stressors and strategies that support students' professional socialization. **Advances in Medical Education and Practice**, v. 2, p. 109, 2011.

GIBBONS, Chris; DEMPSTER, Martin; MOUTRAY, Marianne. Stress, coping and satisfaction in nursing students. **Journal of advanced nursing**, v. 67, n. 3, p. 621-632, 2011.

GUIMARÃES, Julio Cesar Ferro et al. Inovação de Processo em Instituições de Ensino Superior. **Revista da Faculdade de Administração e Economia**, v. 4, n. 1, p. 168-191.

LEE, Chung Yul; WHITE, Barbara; HONG, Yoon Mi. Comparison of the clinical practice satisfaction of nursing students in Korea and the USA. **Nursing & health sciences**, v. 11, n. 1, p. 10-16, 2009.

MACHADO, Vinícius Sucupira de Alencar; NOVA, Silvia Pereira de Castro Casa. Análise comparativa entre os conhecimentos desenvolvidos no curso de graduação em contabilidade e o perfil do contador exigido pelo mercado de trabalho: uma pesquisa de campo sobre educação contábil. **Revista de Educação e Pesquisa em Contabilidade (REPeC)**, v. 2, n. 1, p. 1-28, 2008.

MALHOTRA, Naresh K. **Pesquisa de Marketing**: uma orientação aplicada. 3. ed. Porto Alegre: Bookman, 2001.

OLIVEIRA, Luciel Henrique de. Exemplo de cálculo de Ranking Médio para Likert. **Notas de Aula. Metodologia Científica e Técnicas de Pesquisa em Administração. Mestrado em Adm. e Desenvolvimento Organizacional. PPGA CNEC/FACECA: Varginha**, 2005.

PADOVEZE, Cláudio Luís. **Sistemas de informações contábeis**. 2. ed. São Paulo: Atlas, 2000.



RAMOS, Aline Marcelino et al. Satisfação com a experiência acadêmica entre estudantes de graduação em Enfermagem. **Texto & Contexto Enfermagem**, v. 24, n. 1, 2015.

RAMOS, A. O.; GONÇALVES, C. M. Escala de satisfação com a formação superior (ESFS). In L. S. Almeida, M. R. Simões e M. M. Gonçalves (Eds.). **Instrumentos e contextos de avaliação psicológica** v. 2, p. 153-168. Coimbra: Almedina, 2014.

ROLIM, Cássio; KURESKI, Ricardo. Impacto econômico de curto prazo das universidades estaduais paranaenses-2004. **Revista Paranaense de Desenvolvimento-RPD**, n. 112, p. 111-130, 2011.

SANTOS, Marcos Aurélio Corrêa; ROMEIRO, Vladimir. A satisfação com a experiência acadêmica influencia a relação de confiança comportamental com a instituição?. **Revista Brasileira de Ensino Superior**, v. 3, n. 1, p. 78-97, 2017.

SCHLEICH, Ana Lúcia Righi; POLYDORO, Soely Aparecida Jorge; SANTOS, Acácia Aparecida Angeli dos. Escala de satisfação com a experiência acadêmica de estudantes do ensino superior. **Avaliação psicológica**, v. 5, n. 1, p. 11-20, 2006.

SOARES, Ana Paula; ALMEIDA, Leandro S. Transição para a universidade: Apresentação e validação do Questionário de Expectativas Académicas (QEA). In: **VI Congresso Galaico-português de psicopedagogia**, 2001.

SOARES, Ana Paula; VASCONCELOS, Rosa; ALMEIDA, Leandro S. Adaptação e satisfação na Universidade: Apresentação e validação do Questionário de Satisfação Académica (QSA). **Contextos e dinâmicas da vida académica**, p. 153-165, 2002.

SOUKI, Gustavo Queiroga; PEREIRA, Cláudia Aparecida. Satisfação, motivação e comprometimento de estudantes de administração: um estudo com base nos atributos de uma instituição de ensino superior. **Encontro nacional dos programas de pós-graduação em administração**, 2004.

SOUZA, Saulo Aparecido; REINERT, José Nilson. Avaliação de um curso de ensino superior através da satisfação/insatisfação discente. **Avaliação: Revista da Avaliação da Educação Superior**, v. 15, n. 1, 2010.



TONI, Deonir et al. Análise da satisfação com instituições de educação superior e imagem: comparando instrumentos. **Anais do Encontro Nacional dos Programas de Pós-Graduação em Administração, Salvador-BA**, v. 30, 2006.

TONTINI, Gérson; ESTEVES, Paulo Cezar Leite. A qualidade total nas universidades. **Revista de Negócios**, v. 2, n. 1, 2007.

VENTURINI, Jonas et al. Satisfação dos alunos do curso de Ciências Contábeis da UNIFRA: um estudo à luz das equações estruturais. In: **Anais do Congresso de Controladoria e Contabilidade da USP, São Paulo-SP**. 2008.

VERDINELLI, Miguel Angel; LIZOTE, Suzete Antonieta. Satisfação dos Alunos de uma Universidade Comunitária com o Curso de Ciências Contábeis: um Estudo Através da Modelagem em Equações Estruturais. In: **Congresso USP de Controladoria e Contabilidade, XIV**. 2014.

VIEIRA, Kelmara Mendes; MILACH, Felipe Tavares; HUPPES, Daniela. Equações estruturais aplicadas à satisfação dos alunos: um estudo no curso de ciências contábeis da Universidade Federal de Santa Maria. **Revista Contabilidade & Finanças**, v. 19, n. 48, p. 65-76, 2008.

WOLK, Carel; NIKOLAI, Loren A. Personality types of accounting students and faculty: Comparisons and implications. **Journal of Accounting Education**, v. 15, n. 1, p. 1-17, 1997.