

ACCESSORY TAX OBLIGATIONS: PERCEPTIONS IN RELATION TO TEACHING IN ACCOUNTING COURSE

OBRIGAÇÕES TRIBUTÁRIAS ACESSÓRIAS: PERCEPÇÕES EM RELAÇÃO AO ENSINO NO CURSO DE CIÊNCIAS CONTÁBEIS

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RESUME

The aim of the study was to analyze the perception of students and professors about the teaching and learning of content related to accessory tax obligations in Accounting course at the Federal University of Uberlândia, Pontal campus. The research is descriptive in nature, with a quantitative approach to data analysis. The data was collected through questionnaires, with 84 responses from students and nine responses from teaching staff. The results show that students don't feel prepared to work with accessory tax obligations, just as there are professors who don't feel qualified to teach subjects that deal with this issue. Among the teaching strategies for approaching subjects that include accessory tax obligations, there is agreement among the opinion of students and professors, who highlighted lectures and expositive classes as being the most used. It was noted that the curriculum of the course analyzed provides a basic understanding of these obligations, with some students and professors considering the content offered to be satisfactory for the job market, while others classified it as unsatisfactory. In general, students and professors emphasize the importance of teaching obligations, including the need for extracurricular activities to complement and expand the teaching-learning process and, consequently, this knowledge.

Key words: Accessory Tax Obligations. Teaching and learning. Teaching strategies. Students. Professors.

RESUMO

O estudo teve como objetivo analisar a percepção de discentes e docentes acerca do ensino-aprendizagem de conteúdos relacionados às obrigações tributárias acessórias no curso de Ciências Contábeis da Universidade Federal de Uberlândia, campus Pontal. A pesquisa possui natureza descritiva, com abordagem quantitativa em relação à análise dos dados. Os dados foram coletados por meio de questionários, com a obtenção de 84 respostas dos discentes e nove respostas do corpo docente. Os resultados demonstram que os discentes não se sentem preparados para trabalhar com as obrigações tributárias acessórias, assim como existem docentes que não se sentem capacitados para ministrar disciplinas que trabalhem conteúdos relativos à temática. Dentre as estratégias de ensino para abordagem dos assuntos que compreendem obrigações tributárias acessórias, existe uma concordância entre a opinião dos discentes e docentes, que destacaram palestras e aulas expositivas como sendo as mais utilizadas. Observou-se que, a matriz curricular do curso analisado oportuniza compreensão básica em relação às referidas obrigações, sendo que há discentes e docentes que consideram que os conteúdos ofertados são satisfatórios para o mercado de trabalho, enquanto outros os classificaram como insatisfatórios. De forma geral, os discentes e docentes ressaltam a importância do ensino das obrigações, inclusive ressaltando a necessidade de atividades extracurriculares para complementação e expansão do processo ensino-aprendizagem, e por consequência, desse conhecimento.

Palavras-chave: Obrigações Tributárias Acessórias. Ensino-aprendizagem. Estratégias de ensino. Discentes. Docentes.

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1 INTRODUCTION

Tax obligations deal with relationships between parties where there is an obligation required by law arising from an event involving an individual or legal entity with a public entity or tax authorities (Brasil, 2012). Legal entities and similar entities need to comply with a series of tax obligations, in accordance with their classification or form of taxation, which are segregated into main and accessory obligations, as set out in Article 113 of the National Tax Code (CTN).

According to §1 of Art. 113, CTN, the main obligation “arises with the occurrence of the triggering event, has as its object the payment of a tax or pecuniary penalty and is extinguished together with the credit arising from it”. Similarly, §2 of Art. 113, CTN defines an accessory obligation as one that “arises from tax legislation and has as its object the positive or negative services provided for therein in the interests of tax collection or inspection”. In general terms, the main obligations are taxes, fees and contributions, while the ancillary obligations include issuing tax documents, keeping accounting books and submitting declarations (Amaro, 2006; Coelho, 2012).

As taxes have an influence on companies and can have an impact on their future, as well as being one of the state's main sources of funds (Oliveira, 2013; Zuppani, 2023), there is a need to be familiar with tax obligations in order to manage them effectively so as to avoid errors and inappropriate conduct when preparing and submitting them. It is therefore necessary to prepare future professionals to perform better in the job market, especially when their professional practice requires them to deal with tax issues.

In the Resolution of the National Education Council (NEC) and the Chamber of Higher Education (CES), Resolution NEC/CES No. 1/2024, it was established that undergraduate courses in Accounting need to offer conditions to materialize the technical skills and abilities of students, including those related to the analysis of tax and social security implications. In addition to it, this Resolution instructs on the need to encourage students to develop knowledge in different areas such as law, administration, statistics and information technology, in order to meet the needs inherent in different business models. Some research has dealt with perception of students with regard to the training process and knowledge of the aspects inherent in tax obligations. For example, research by Nazário et al. (2008) showed that students at Higher Education Institutions (HEIs) in Federal District are interested in tax accounting, but do not believe it is an important path for the future. The study carried out by Barbosa et al. (2018) observed the existence of similar knowledge regarding the field of tax accounting, both when considering students still in undergraduate studies and when analyzing those who have already graduated. When conducting a survey of students on Accountancy course at the Federal University of Ceará, Alves et al. (2019) found that those students who do not carry out professional activities have no knowledge of accessory tax obligations, unlike those who carry out some kind of activity, especially if linked to the tax area. Therefore, it is worth highlighting what was evidenced as a reflection in the study of Correio et al. (2021), since the authors emphasize the need to discuss content that covers tax aspects during academic training, in order to enable graduates of Accounting courses to work in the tax area, in the national territory.

It can be seen from the studies mentioned that the perception of learning and knowledge about tax obligations during undergraduate studies indicates the need for further research to help validate the findings of previous studies. Considering the subjects investigated are usually students, adding new evidence focusing on accessory tax obligations, based on the perceptions of professors, broadens the scope of the discussions. Thus, the aim of this study was to analyze the perception of students and professors about the teaching and learning of content related to accessory tax obligations in the Accounting course at the Federal University of Uberlândia (UFU), Pontal campus.

This research contributes in theoretical terms by considering the possibility of revealing new insights into tax obligations, especially with regard to accessory tax obligations, observing the impacts within the scope of Accounting Sciences. As described in NEC/CES Resolution No. 1/2024, the theoretical teaching offered in classrooms needs to offer conditions for the development of the skills and abilities necessary for the professional performance of its students, which makes it essential to train professors and prepare courses to provide the necessary support to better meet market demands. This highlights the importance of understanding the views of students and professors in order to identify gaps that make it possible to improve the teaching strategies adopted in the classroom, especially with regard to aspects of practical requirements.

Accounting professionals need to know about ancillary tax obligations, since they need to have a broad and systemic vision in order to carry out their professional duties. As evidenced by the Brazilian Accounting Standard (NBC) PG 100 (R1), of November 21, 2019, it is important for accounting professionals to obtain and maintain the knowledge and skills that are necessary for the preparation of accounting and financial documents and reports, in order to meet the needs of their clients or employing organizations, considering current and up-to-date technical and professional standards, as well as the relevant legislation.

2 LITERATURE REVIEW

2.1 Accessory tax obligations

Tax obligations are segregated into main and accessory obligations, each of which has a different obligation from the other and specificities depending on the tax regime (Brazil, 2012). It should be noted that this research will be limited

to the observation of accessory tax obligations. The purpose of ancillary tax obligations is to gather information so that the tax authorities can monitor, identify irregularities and illicit practices, and control fraud (Lizote & Mariot, 2012). There are different ancillary tax obligations required by each entity, depending on the tax regime. Chart 1 shows the ancillary tax obligations required of companies belonging to Simples Nacional, Lucro Presumido and Lucro Real tax regimes.

Chart 1 - Accessory tax obligations for each tax regime

Simples Nacional	Lucro Presumido	Lucro Real
Socioeconomic and Tax Information Statement	Digital Bookkeeping	Digital Accounting Bookkeeping
Annual Social Information Report	Tax Bookkeeping	Tax Accounting Bookkeeping
Invoice	Invoice	Nota Fiscal
FGTS and Social Security Information Collection Form	FGTS and Social Security Information Collection Form	FGTS and Social Security Information Collection Form
Withholding Income Tax Return	Withholding Income Tax Return	Withholding Income Tax Return
Reason book	General Register of Employed and Unemployed	General Register of Employed and Unemployed Persons
Daily Book	ICMS Information and Calculation Guide	ICMS Information and Calculation Form
Digital Bookkeeping System for Tax, Social Security and Labor Obligations	Electronic Services Declaration	Electronic Service Declaration
Simples Nacional Collection Document	Declaration of Federal Tax Debts	Declaration of Federal Tax Debts
Declaration of Tax Substitution, Aliquot Differential and Anticipation	ICMS and IPI Digital Tax Bookkeeping	ICMS and IPI Digital Tax Bookkeeping
-	Digital Tax Bookkeeping - EFD Contributions	Digital Tax Bookkeeping Contributions - EFD Contributions
-	Annual Social Information Report	Annual Social Information Report
-	Digital Bookkeeping System for Tax, Social Security and Labor Obligations	Real Profit Calculation Book
-	-	Digital Bookkeeping System for Tax, Social Security and Labor Obligations (eSocial)

Sources: Prepared on the basis of CRCSC (2017) and Accounting Portal (2023).

As shown in Chart 1, companies that fall under the Simples Nacional tax regime, for example, are required to submit the DIRF, NF, FGTS Collection Form and GFIP, which are also mandatory for companies opting for Real Profit and Presumed Profit (CRCSC, 2017). In addition to the declarations required of companies opting for Simples Nacional, those taxed by Lucro Real and Lucro Presumido are still obliged to submit the DCTF, ECD, ECF and CAGED. Real Profit companies, for example, have the additional need to submit LALUR (CRCSC, 2017).

Accessory tax obligations are pre-established by law. Thus, failure to comply with them entails penalties for companies, such as fines of varying amounts depending on the type of taxpayer and based on the calendar year or fraction thereof, as well as the risk of their activities being suspended (Brasil, 2001). Thus, identifying what the obligations are and understanding the penalties arising from non-compliance should be part of the accounting professional's competencies and skills, and therefore content on the subject should be included in the curricula of undergraduate accounting courses.

2.2 The teaching of accessory tax obligations in the Accounting course

The Accounting course aims to provide the future accounting professional with knowledge, encompassing technical, administrative, economic and accounting issues in order to train a critical professional and a citizen capable of intervention (Laffin, 2015). Among other aspects, accounting professionals need to have the ability to meet market demands, keeping up with changes in the accounting area, with constant updates so that they can comply with obligations (Machado et al., 2019).

The need to discuss accessory tax obligations in the Accounting course has been addressed since the approval of Decree Law No. 7,988/1945. Among other aspects, the Decree dealt with the guidelines and provisions for future ac-

counting professionals and established that accessory tax obligations should be covered in the fourth series of subjects within tax and fiscal legislation (Brasil, 1945).

Later, in the 2000s, the Ministry of Education established the National Curriculum Guidelines to guide the provision of undergraduate courses in Accounting Sciences, through NEC/CES Resolution 10/2004, later amended by NEC/CES Resolution 1/2024. As postulated by NEC/CES Resolution 1/2024, undergraduate courses in Accounting need to provide the conditions for students to be able to understand issues in the scientific, technical, social, environmental and political spheres related to accounting. In this way, the Resolution establishes the development of critical thinking, a systemic, holistic and humanistic vision, communication and writing skills, among other attributes, including recommending continuing training throughout professional life.

At a global level, different global entities, such as International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), International Standards of Accounting and Reporting (ISAR), International Accounting Education Standards Board (IAESB), came to analyze and organize research and studies on accounting. From this research, as well as the partnership among different institutions and the United Nations Conference on Trade and Development (UNCTAD), the World Accounting Curriculum (WAC) was developed (Silva, 2009). WAC presents a curriculum project in which knowledge is separated into four modules, one of which covers issues relating to taxation. The modules are as follows: Organizational and Business Knowledge Module; Information Technology Module; Basic Accounting, Auditing, Taxation and Accounting-Related Knowledge Module; Accounting Electives Module (advanced), finance and related knowledge (UNCTAD, 2018).

The market expects accounting professionals to be able to give information firmly and clearly, to assist in decision-making and to be the main pivot for the company to succeed (Benetti & Hein, 2010). It is the role of higher education institutions to train professionals capable of meeting the demands of organizations, in order to develop students' competencies, including different knowledge, skills and attitudes (Santos et al., 2024). This is because, according to Benetti and Hein (2010), the market expects accounting professionals to be able to analyze, record and provide information with firmness and clarity, in order to help make decisions, as they are the main pivot for a company to succeed. So, when considering specific knowledge about tax accounting, the role of academic training is evident. However, as Pêgas (2022) states, in order for accounting professionals to obtain more in-depth and specialized knowledge, it is necessary to seek continuing education, combining it with dedication and determination.

2.3 Previous studies

Research has shown the importance of the accounting professional's knowledge and preparation in carrying out their activities, especially with regard to aspects related to tax obligations. Prado (2013), when carrying out research resulting from a bibliographical study, with the use of a case study with hypothetical calculations related to federal taxes, highlighted the role of the accountant. In general terms, the author pointed out that the accounting professional must take on a position of greater responsibility, bringing value in relation to the demand for understanding, interpretation, calculations and exploration of the best form of taxation, which ends up having an impact on business growth. The considerations made by Prado (2013) emphasize the need for tax accountants to act in a managerial capacity.

The research by Assis (2017) sought to analyze the tax understanding of company managers, pointing out that the majority admitted to not having discernment about tax obligations and their benefits. In addition to it, the importance of accounting professionals in relation to tax planning and helping companies fulfill their obligations to ensure their growth and competitiveness was verified.

In the study carried out by Barbosa et al. (2018), the aim was to compare the perceptions of incoming and outgoing Accounting students in relation to the tax burden in Brazil. To this end, the authors administered questionnaires to students from two campus from a public university in the country of Minas Gerais. The results show that graduating students have greater knowledge of the tax burden than beginners. This result, as the study points out, may be associated with the fact that the graduates have had more contact with the subject, since they have already studied subjects such as tax legislation and accounting.

With the aim of analyzing the aspects that influence the level of knowledge about accessory obligations, Alves et al. (2019) carried out an investigation with Accounting students at the Federal University of Ceará. The results showed that those students who already have some kind of work activity related to the tax area have a higher level of knowledge about accessory obligations, while those who only study have no knowledge on the subject. These considerations indicate that the content exposed in the classroom, without external practice, may not be enough to prepare students in terms of the knowledge expected of them.

By analyzing the content of the syllabuses and programs of subjects in the tax area of Brazilian Accounting courses, Correio et al. (2021) were able to observe that educational institutions do not always provide information about the syllabuses and programs of subjects in a clear manner. In general, the institutions analyzed have tax subjects that involve legislation and tax planning, and half of them mention the study of *Simples Nacional* and *Lucro Presumido* tax regimes.

Oliveira (2023) highlighted in his research the considerable percentage of taxes in relation to organizational costs in the manufacturing industry, as well as the impacts for organizations in sectors such as services, construction, public utilities and energy. This led the author to highlight the relevance of the tax area for accounting professionals, which seems

to be marginally observed in teaching. The results of the research showed that the subject Tax Accounting is offered in only one period of the Accounting course, which, according to the perception of students on the course analyzed, offered by the Rural University of Rio de Janeiro (UFRRJ), is not enough to prepare them for the job market.

3 METHODOLOGICAL PROCEDURES

The research was classified as descriptive, as it aims to analyze the perception of students and professors about the teaching of content related to accessory tax obligations in the Accounting course at the Federal University of Uberlândia (UFU), Pontal Campus. Gil (2008) presents that descriptive research aims to describe the characteristics of a given population or to establish relationships among variables, covering the purpose explored by the research.

A survey carried out with the course coordinator in January 2023 revealed that 163 students were enrolled on the course, which is offered in the evening. On the same date, nine lecturers were identified, whose names, emails and telephone numbers are listed on the course's website at [link http://www.faces.ufu.br/graduacao/ciencias-contabeis](http://www.faces.ufu.br/graduacao/ciencias-contabeis). This survey was necessary in order to conduct the field research with the students and professors of the course.

Data was collected through documentary research and questionnaires. The documentary research involved consulting the Pedagogical Project Course (PPC), dated 2007, as well as the subject sheets, which are also available on the course's website at the address mentioned above. The analysis of these documents was carried out during the month of April 2023 and consisted, in relation to the PPC, of reading to identify the subjects that included content related to tax obligations, as well as their period of offer in the curriculum matrix, and also information that would help to understand the process of training students and preparing them for the job market. The subject sheets identified the curricular content of each subject in greater depth and detail.

The questionnaires were administered using printed forms, distributed in person in the classrooms, in order to obtain a greater volume of responses. Two questionnaires were drawn up, one for students and the other for professors. It should be noted that the questionnaires were structured in accordance with ethical research criteria, which ensured that the identity of the respondents was preserved, as well as the use of the data collected for specific research purposes. The questionnaire was accompanied by a Free and Informed Consent Form, with information on the purpose of the research, as well as clarifications on voluntary participation, confidentiality of information and the guarantee that the data collected would only be used for academic purposes.

The questionnaire for students was divided into three blocks with a total of fifteen questions. The first block was aimed at characterizing the respondent. The second block covered knowledge of accessory tax obligations. And the third block dealt with the teaching of content related to accessory tax obligations. The questions were based on the study by Alves et al. (2019) and Bianchi et al. (2019). The statements in the study by Bianchi et al. (2019) were adapted, since in that study the statements relate to the subject of Auditing.

The questionnaire for professors was divided into two blocks with seventeen questions. The first block was aimed at characterizing the respondent and the second block comprised statements about teaching content related to accessory tax obligations. The questions included in this questionnaire, which were also adjusted, were based on those presented in the study by Bianchi et al. (2019), which indicates a similarity in the questionnaires applied to professors and students.

The questionnaires were administered in April and May 2023. In the end, 84 student responses were obtained, which represents around 51% of the students enrolled. It is worth noting that all nine of the course's lecturers answered the questionnaire. After collection, the data was tabulated in spreadsheets in *Microsoft Excel 2007* in order to facilitate the grouping of responses and analysis using descriptive statistics to conclude the results, including the presentation of relative values.

4 ANALYSIS OF RESULTS

4.1 Analysis of the Pedagogical Project

UFU Accounting Course, *Pontal campus*, was created in 2006 and offered by Faculdade de Ciências Integradas do Pontal (FACIP), now Faculdade de Administração, Ciências Contábeis, Engenharia de Produção e Serviço Social (FACES). The course has an annual intake, with 40 vacancies in the evening. The academic regime is semester-based, and the course is completed in 10 academic semesters [five years] (Facip, 2007). It should be noted the course was reformulated and a new Pedagogical Project was used in 2023. However, this was not analyzed in this research since, at the time of data collection, there were still no students who had completed at least one semester of the course under the new conditions.

When analyzing PPC, it can be seen that one of the existing principles is evaluation for changes and improvement in teaching work, with the aim of improving content and seeking updates in terms of what is expected and required of future professionals trained by the course (Facip, 2007). Then, we highlight the need for professors to be continuously qualified, as they need to keep up with existing developments in order to better prepare students.

PPC mentions the need to train students in professional, human and social terms (Facip, 2007). Thus, students are expected to be able, among other things, to understand several business issues at national and international level, as well as to develop ethical behavior, a critical and creative sense, and concern for the balance of the professional environment

(Facip, 2007). Given the competencies, skills and attitudes desired of the bachelor, the aim of the course mentioned in PPC is “to train graduates in the field of accounting, legally qualified to work in the various institutions that permeate social life where the presence of an accountant is required” (Facip, 2007, p. 15).

With regard to aspects related to tax obligations, an analysis of the Pedagogical Project allowed us to identify the presence of subjects whose syllabuses and programs contain content related to tax obligations in general. After identifying these subjects through a textual reading of PPC, the documentary analysis of these forms made it possible to map out the contents, verifying that they include, for example, taxation at source, tax collection, municipal taxes and contributions, among other subjects. Details of the flow of subjects, as well as the syllabuses that include tax aspects, are shown in Chart 2.

Chart 2 - Subjects comprising tax obligations and their syllabuses

Subject	Syllabus	Period in which it is offered
Commercial Legislation	General notions. Merchants or Entrepreneurs. The trade name. Commercial establishment. Entrepreneurs and consumer rights. General Theory of Corporate Law. Partnerships. Capital companies. Credit securities. Bankruptcy Law. Commercial Contracts.	4th period
Commercial Accounting	Commercial Companies. Incorporation of commercial companies. Chart of Accounts. Special operations. Operations with Subsidiaries. Payroll. Financial Operations.	5th period
Tax Legislation	Introduction. Taxation. Sources of Tax Law. Constitutional Principles of Tax Law. Tax Immunities. Tax Jurisdiction. Tax Norm and Tax Incidence Hypothesis. Tax Obligation. Tax Liability. Tax credit assessment. Administrative Tax Procedure. National Taxes.	5th period
Tax Accounting	Corporate tax legislation. Taxation at source. Mandatory monthly payment (carnê-leão). COFINS AND PIS/PASEP. Tax on industrialized products (IPI). State taxes. Municipal taxes. Contributions. Tax research possibilities.	6th period
Compulsory Supervised Internship: Accounting Laboratory I	Computerized business systems. Accounting organization and control activities. Structuring and accounting records.	9th period
Compulsory Supervised Internship: Accounting Laboratory II	Reconciliation and evaluation of accounting information. Calculation of results. Preparation and analysis of financial statements.	10th period

Source: Based on FACIP (2007).

Looking at Chart 2, it can be seen that content related to tax issues begins to be discussed in the course from the fourth term onwards. The subject Tax Legislation, whose syllabus shows content comprising aspects of tax obligations, and the subject Tax Accounting, which discusses taxation, are those that contain more direct content on tax obligations. It should be noted that a textual reading of the course sheets for these subjects showed that each title of the syllabus constitutes a unit of syllabus content, the breakdown of which makes it possible to identify the subject proposed in each of them.

Still regarding the information in Chart 2, it is worth noting in the Accounting Laboratory courses, in which mandatory supervised internship is offered, the content is taught in a practical manner, including the issuance, with hypothetical values, of State Collection Document (DAE), Service Time Guarantee Fund Collection Guide and Social Security Information (GFIP), Social Security Guide (GPS) and Federal Revenue Collection Document (DARF) guides related to taxes such as PIS, COFINS, Income Tax Withheld at Source (IRRF), and Income Tax and Social Contribution on Profit, which results in knowledge, in addition to skills and abilities as recommended by the national curriculum guidelines. Furthermore, in both courses, students complete the Real Profit Calculation Book (LALUR) and perform tax calculations, which provides greater involvement in relation to aspects related to tax obligations.

4.2 Characterization of respondents

Information on the profile and characteristics of the respondents was collected through a questionnaire, the results of which are shown in Table 1. First, information related to the profile of the students is presented, including aspects such as gender, age, period in which they were enrolled in the course, employment status and area of activity, in case they have an employment relationship. The information, presented in relative values, characterizes a total of 84 students who responded to the instrument.

Table - 1 Characterization of responding students

Gender			
Female	60.71%	Male	38.09%
Non-Binary	0%	Prefer not to answer	1.20%
Age			
Under 21	28.58%	36 to 40 years	5.95%
21 to 25 years	42.85%	41 to 45 years	1.19%
26 to 30 years	10.71%	46 to 50 years	2.39%
31 to 35 years	7.14%	Over 50 years	1.19%
Enrolled Period			
1st Period	0%	6 ° Período	17.86%
2nd Period	29.76%	7 ° Período	2.38%
3rd Period	0%	8 ° Período	16.67%
4th Period	22.62%	9 ° Período	2.38%
5th Period	2.38%	10 ° Período	5.95%
Employment Situation		Area of Activity	
Employee	69.04%	Administrative	35.72%
Intern	5.95%	Commercial/Services	25.00%
Self-employed	4.78%	Accounting	16.67%
Unemployed	20.23%	I'm not working	20.23%
		Other	2.38%

Source: Research data (2023).

When analyzing Table 1, it can be observed that the majority of the responding students, totaling 60.71%, identify themselves as female. It was found that 42.85% of the students are in the age range that includes 21 and 25 years. Regarding the period enrolled, 29.76% of the students are taking courses in the 2nd period and 22.62% are taking the 4th period, these being the periods attended by the majority of the respondents. When analyzing the employment situation of the students, it was found that 69.04% have an employment relationship as an employee, followed by 5.95% who work as interns, in addition to 4.78% who work independently. It is worth noting that 35.72% mentioned working in the administrative area, 25.00% work in the commercial/services area and 16.67% in the accounting area. It is considered that the fact that most respondents are in the initial periods of the course influenced the percentage of students working in the accounting area, given the requirement to have an active registration with the Federal Accounting Council to work in this area, both in companies and in accounting offices. In Table 2, similar procedures were used to present the characterization of the responding professors.

Table 2 - Characterization of responding professors

Gênero			
Female	44.44%	Masculine	55.56%
Idade			
Under 30 years	0%	40 to 50 years	22.22%
30 to 40 years	44.44%	Over 50 years	33.34%

Level of Education		Highest Qualification Course	
Graduation	0%	Accounting	55.56%
Specialization	0%	Education	33.33%
Master's	22.22%	Economics	11.11%
Doctorate	77.78%	Administration	0%
		Direito	0%
		Outro	0%
Time of Experience in Teaching			
Less than 10 years	11.11%	20 to 30 years	22.22%
10 to 20 years	55.56%	Over 30 years	11.11%

Source: Research data (2023).

It was found that 55.56% of the course's professors identify as male, while 44.44% are female. Among the responding professors, 44.44% are from 30 and 40 years old. Regarding the level of education, 77.78% of the professors have a doctorate and 22.22% have a master's degree. Regarding the qualifications of these professors, it was found that 55.56% have the highest qualification in the area of Accounting Sciences, followed by 33.33% with training in the area of Education. It was also observed that 55.56% of the professors have been working in teaching for 10 to 20 years.

4.2 Knowledge about additional tax obligations

The second part of the analysis includes questions that address students' knowledge about additional tax obligations. The first step was to understand students' opinions regarding their preparation for and contact with tax obligations, whether in college or in their professional practice. The results can be seen in Table 3.

Table 3 - Opinions on students' preparation and contact with tax obligations

Questions	Yes	No
Do you consider yourself prepared to work with tax obligations?	29.76%	70.24%
In addition to the content offered at college, have you already searched for/researched materials related to additional obligations through other means (courses, lectures, videos, etc.)?	51.19%	48.81%
In your professional practice, do you have direct or indirect contact with anything related to ancillary obligations?	32.14%	67.86%

Source: Research data (2023).

When analyzing Table 3, it can be seen that 29.76% of students consider themselves prepared to work with tax obligations. Therefore, the number (70.24%) of students who do not consider themselves prepared is significant, which denotes the lack of knowledge, skills and abilities for this purpose. However, there is an interest in learning more about the topic of accessory tax obligations, since the majority, 51.19%, of students sought content beyond that offered in the teaching activities offered by the course or college. It is also noteworthy that 67.86% of students have no contact with these obligations in their professional activities, which can be justified by the fact that the majority of the responding students work in administrative, commercial or service positions. Furthermore, it is worth noting that 52.38% of respondents were in the 2nd or 4th semester of the course, that is, they still had no contact with subjects that address in greater depth content related to the topic involving concepts about taxes. This observation reinforces what was stated by Barbosa et al. (2018), who identified that students in the final stages of their undergraduate degree in Accounting Sciences have more knowledge about tax issues when compared to those in earlier periods of the course.

Since there are different additional tax obligations required by each entity, in accordance with the tax regime, in order to better understand the students' knowledge about additional tax obligations, respondents were asked to indicate whether or not they were aware of them, as well as whether they prepared or executed them in their work activities. Table 4 summarizes the responses.

Table 4 - Students' knowledge of additional tax obligations

Additional Tax Obligations	Do you know	Don't know	Develops/Executes
Income Tax Withheld at Source Declaration (DIRF)	80.95%	11.90%	7.15%
Electronic Invoice (NFE)	61.90%	10.71%	27.38%
FGTS Receipt and Social Security Information Guide (GFIP)	59.52%	30.95%	28.57%
Social Security Guide (GPS)	58.33%	30.95%	10.71%
E-social	52.38%	38.09%	9.52%
ICMS and IPI Digital Tax Recording (EFD ICMS-IPI)	42.85%	52.38%	4.76%
Annual Declaration for CNPJ MEI (DASN/SIMEI)	40.47%	47.61%	11.90%
Declaration of Federal Tax Debts (DCTF)	35.71%	60.71%	3.57%
Real Profit Assessment Book (LALUR)	29.76%	69.04%	3.57%
Fiscal Accounting Records (ECF)	28.57%	66.67%	4.76%
Annual Social Information Report (RAIS)	25.00%	71.42%	3.57%
Digital Accounting Records (ECD)	25.00%	70.23%	4.76%
Digital Tax Recording Contributions (EFD Contributions)	20.23%	77.38%	2.38%
Others: DIRPJ	1.19%	97.62%	1.19%

Source: Research data (2023).

Table 4 shows that among the obligations, the ones most familiar to students are the DIRF (80.95%), the NFE (61.90%) and the GFIP (59.52%). On the other hand, the least familiar are the EFD Contributions (20.23%) and the Corporate Income Tax Declaration (DIRPJ) (1.19%). Although the DIRF is the accessory obligation with which students are most familiar, it is not the obligation with the highest percentage of declared knowledge in terms of preparation or execution. It is noteworthy 28.57% of the students indicated that they prepare or have already prepared the GFIP and 27.38% mentioned the preparation of NFE. It is worth mentioning that the lack of knowledge about several of the accounting statements may be related to the fact that most respondents are in the early stages of the course and, as already mentioned, have not yet had the opportunity to study or discuss content related to tax issues. Furthermore, as already shown, 16.67% work in the accounting area, which may justify the fact that they have not prepared or executed some of the ancillary obligations, especially those related to corporate income taxes (DIRPJ) or social security issues.

Regarding the knowledge of professors about ancillary tax obligations, Table 5 describes this data, as well as showing whether they teach or have taught any discipline that has content related to the topic.

Table 5 - Knowledge and preparation of professors regarding tax obligations

Part A – Acting in the practice of tax obligations		
	Yes	No
Have you ever worked with tax obligations, either in teaching or in other professional experiences?	55.56%	44.44%
If so, what was your experience in the field of tax obligations?		
Accounting Office	33.34%	
Income Tax	11.11%	
Teaches Tax Law classes	11.11%	
	Yes	No
If not, If you were asked to teach a subject related to additional obligations, would you feel qualified?	44.44%	55.56%

Part B – Subjects with content related to additional tax obligations		
	Yes	No
Do you teach any disciplines that deal with content related to additional tax obligations?	22.22%	77.78%
If yes, which discipline(s)?		
Commercial Accounting	11.11%	
Commercial Accounting		
Accounting Lab 1	11,11%	
Accounting Lab 2		
If you haven't [given any], do you believe that any of the subjects you teach in the course could be worked on in a way that includes some type of subject related to additional tax obligations?	44.44%	55.56%

Source: Research data (2023).

As can be seen by analyzing Table 5, although 55.56% of the professors mentioned having some practical experience in relation to tax obligations, they do not feel sufficiently qualified to teach subjects related to such obligations. Among the professors who do not teach any subject that addresses additional tax obligations, 55.56% do not believe that the course subjects could be worked on in a way that includes issues related to the obligations, while 44.44% believe that the subject Mandatory Supervised Internship - Accounting Laboratory I and II and extra courses have a greater impact on teaching this content.

4.3 Teaching content related to additional tax obligations

The third part of the analysis aimed to verify how the course in question introduces and exposes to students content related to tax obligations. In their answers to the initial questions, the respondents could select more than one option. Additionally, we also sought to verify their opinions about the different teaching strategies that the course has used to introduce and offer discussion of content related to accessory tax obligations. Opinions regarding satisfaction and relevance of the teaching of accessory tax obligations were also identified, with the intention of also capturing possible recommendations for improving teaching. Table 6 presents, in decreasing order, the students' perception about the offering, by the Accounting Sciences course, of content related to accessory tax obligations.

Table 6 - Students' perception of content related to ancillary tax obligations

Which subject(s) do you believe work best with content involving ancillary tax obligations?	
Tax Accounting	67.85%
Tax Legislation	32.14%
Commercial Accounting	20.23%
Compulsory Supervised Internship - Accounting Laboratory I	16.67%
Compulsory Supervised Internship - Accounting Laboratory II	16.67%
In what way do you perceive that Accounting course has offered content related to accessory tax obligations?	
Lectures	73,80%
Expository classes	33,34%
Classroom discussions	29,76%
Seminars	22,61%
Solving Exercises	21,42%
Case Studies	11,90%
Simulations	8,33%
Abstracts	4,76%

Source: Research data (2023).

In terms of subjects, the students believe they work best with content involving accessory tax obligations, Tax Accounting (67.85%), Tax Legislation (32.14%) and Commercial Accounting (20.23%). The students also commented on the complementation of theory with practice, mentioning they perceive content related to accessory tax obligations to be presented only in the final periods of the course.

The analysis in Table 6 also made it possible to identify 73.80% of the students believe the Accounting course offers content related to accessory tax obligations, notably through lectures, followed by 33.34% who believe that content is included and offered in lectures, while 29.76% cited discussions held in the classroom. Along these lines, one of the students pointed out he believes that “more extra courses should be offered simulating practice and within the subjects I would like to have more contact with programs and websites”. Table 7 shows the levels of satisfaction and relevance attributed by the students in relation to the teaching of accessory tax obligations in the course.

Table 7 - Students' perception of the satisfaction and relevance of teaching accessory tax obligations

With regard to the content of the subjects that cover the topic of accessory obligations, you...:	
I don't know / I'd rather not say.	33.33%
I consider it satisfactory, but for a basic understanding of the subject.	29.76%
I consider it insufficient and would like to have more content on the subject.	22.61%
I consider it fully satisfactory.	14.28%
I consider it insufficient, but I would like to have more content on the subject.	0.00%
Do you believe that the course offers sufficient content on accessory obligations to perform the necessary functions required by the job market?	
Yes, I think that's what's expected for the job market.	35,71%
I think it's not enough and I'm worried about the job market.	34,52%
I don't know/I prefer not to give an opinion.	19,04%
Yes, I think it's more than enough for the job market.	14,28%
I don't think it's enough, but I'm not worried about the job market.	3,57%
How do you rate the relevance of teaching accessory obligations in your academic training?	
Very relevant to qualify me as a well-trained professional.	65,47%
Very relevant, as I work/intend to work in the area that includes accessory obligations.	22,61%
Not very relevant, just to complement general knowledge.	8,33%
It's not relevant, as I won't be working in accounting.	3,57%
It's not relevant, as I won't be working in the area of accessory obligations.	0,00%

Source: Research data (2023).

Table 7 shows 33.33% of students don't know or prefer not to give an opinion on the content of the subjects that cover accessory tax obligations, another 29.76% consider the content to be satisfactory at a basic level and 22.61% believe the content is insufficient and the course needs to work better on content related to these obligations. Considering the students who preferred not to give an opinion, added to those who consider the content to be insufficient, they are the majority, in a complementary way, we asked whether the course's offer of accessory obligations is sufficient for the performance of the necessary functions required by the job market. The responses show 35.71% of the students believe the course offers sufficient content related to accessory tax obligations to meet the expectations of the job market, while 34.52% believe the content is insufficient, as they are concerned about the demands of the job market. Once again, the answers from the majority of respondents indicate that recommendations for improving the teaching of this subject could be raised in the course.

It is noteworthy that the subjects do not always have a clear syllabus on aspects related to the tax area, in addition to the fact that some content is covered in a simplified way, taking into account the time and objectives of the subject and the course. This evidence corroborates the findings of Correio et al. (2021), who also note that the content is not always clearly explained. This lack of clarity can mean that students do not adequately understand what is being presented, and so the teaching of accessory tax obligations does not result in the acquisition of knowledge, or competences and skills, as determined by the curricular guidelines for the course.

Although the previous analysis showed the majority of students consider the course's provision of content on the subject to be insufficient, and the knowledge acquired is insufficient for professional practice, the perception of the rel-

evance of teaching was ratified by the majority of respondents. With regard to the relevance attributed to the teaching of accessory tax obligations in academic training, 65.47% of the students considered it to be very relevant for professional qualification, while a further 22.61% of the students believed it to be very relevant as a result of their intended professional practice. Only 8.33% of the students consider the teaching of accessory tax obligations is of little relevance, serving only to complement general knowledge and 3.57% believe it is not relevant, since they do not intend to work in the accounting area.

In order to complement the discussion about the teaching of content related to ancillary tax obligations, a similar question was put to the lecturers about which subjects in the course they consider to be the most suitable for offering content related to ancillary tax obligations, as well as the strategies commonly used in the course to include and offer such content. It should be noted that for some questions, lecturers could select more than one alternative. The results for this information are shown in Table 8.

Table 8 - Professors' perception of content related to ancillary tax obligations

Which subject(s) in the course do you believe are the most suitable for offering content on the subject of accessory tax obligations?	
Tax Accounting	77.77%
Compulsory Supervised Internship - Accounting Laboratory II	55.55%
Compulsory Supervised Internship - Accounting Laboratory I	44.44%
Commercial Accounting	22.22%
Tax legislation	11.11%
Advanced Accounting	11.11%
Introductory Accounting	11.11%
Intermediate Accounting	11.11%
How do you think the Accounting course has offered content related to accessory tax obligations?	
Lectures	77.77%
Lectures	66.66%
Solving Exercises	55.55%
Classroom discussions	33.33%
Case studies	22.22%
Seminars	0.00%
Seminars	0,00%
Abstracts	0,00%

Source: Research data (2023).

Exploring the data in Table 8, we see opinions converging with those of the students, both in terms of the subjects that best explain the subject and the teaching strategies used. Thus, Tax Accounting (77.77%) prevails as one of the subjects most recommended for offering content related to accessory tax obligations. Like the students, the lecturers emphasized the content related to ancillary tax obligations is offered mainly through lectures and talks.

As for the opinions regarding the satisfaction and relevance of teaching accessory tax obligations, Table 9 shows the professors' considerations for teaching them.

Table 9 - Professors' perception of the satisfaction and relevance of teaching accessory tax obligations

In relation to the content(s) of the subjects that cover the topic of accessory obligations, you...:	
I consider it satisfactory, but for a basic understanding of the subject.	55,55%
I don't know / I'd rather not say.	33,34%
I consider it insufficient and would like to have more content on the subject.	11,12%
I consider it insufficient, but I would like to have more content on the subject.	0,00%

I consider it fully satisfactory.	0,00%
Do you believe that the course offers sufficient content on accessory obligations to perform the necessary functions required by the job market?	
Yes, I think that's what's expected for the job market.	33,33%
I think it's insufficient and I'm worried about the job market.	33,33%
Don't know/Prefer not to give an opinion.	33,33%
I consider it insufficient, but I'm not worried about the job market.	0,00%
Yes, I think it's more than enough for the job market.	0,00%
How do you rate the relevance of teaching accessory obligations for academic training?	
Very relevant for qualifying students as well-trained professionals.	44,44%
Very relevant, as students may work in the area of accessory obligations.	44,44%
Not very relevant, just to supplement general knowledge.	11,12%
Not relevant, as students may not even work in the area of accessory obligations.	0,00%
Not relevant, as students may not even work in the accounting area.	0,00%

Source: Research data (2023).

The analysis of Table 9 shows 55.55% of the lecturers believe the content of the subjects on accessory tax obligations in their unit's Accounting course is satisfactory for a basic understanding. In fact, 33.33% of professors believe the course offers sufficient content for what is expected by the job market. On the other hand, another 33.33% believe the course offers insufficient content and are concerned about the job market. As for the relevance of teaching accessory tax obligations, 44.44% of lecturers classify it as very relevant, either for students to become trained or to be able to work in an area that requires knowledge of the subject. In the analyses carried out, it is possible to compare that the results of this study are similar to the results found in the study by Nazário et al. (2018), which demonstrate a relationship of interest on the part of students in expanding their knowledge of tax obligations. In addition to it, the results of this study reinforce the need to re-evaluate the strategies used to introduce, discuss and consequently teach the subject of tax obligations in the Accounting course, considering that students' perception of what is studied in the classroom is not sufficient for their training as future accountants, as was also evidenced in the study by Alves et al. (2019). The results shown here reinforce the importance of improving the supply of content that helps with the necessary understanding of tax obligations and the different tax aspects. Educational institutions need to provide the conditions for future professionals to be able to meet the demands of the market, without disregarding the need to seek extracurricular and continuous knowledge, especially in the face of the changes taking place in the tax sphere, such as the recent tax reform proposed by the government. As shown in Moreno's research (2022), the tax reform is based on the principle of providing a simplified National Tax System, which may take a long time to happen, in addition to generating impacts related to the increased demands on accounting professionals and the need to update their knowledge.

5 FINAL CONSIDERATIONS

The aim of this study was to analyze the perception of students and professors about the teaching and learning of content related to accessory tax obligations in the Accounting course at the Federal University of Uberlândia (UFU), Pontal campus. The results showed the majority of students taking part in this research do not consider themselves prepared to work with accessory tax obligations, and even those who are already in the job market do not work directly or indirectly with such obligations. Likewise, more than half of the professors also mentioned that, if asked, they would not feel qualified to teach a subject whose syllabus included issues involving accessory tax obligations.

With regard to the teaching of the subject of accessory tax obligations, both students and professors pointed out that the Accounting course at UFU, Pontal campus, offers subjects with satisfactory content, but only for basic attention to issues relating to accessory tax obligations, which leads to indications that skills and abilities to deal with the subject are not fully developed. These indications are confirmed by the divergence in relation to the sufficiency of the content on the subject, since students and professors consider it to be sufficient or insufficient, showing concern about the job market. In addition to it, students and lecturers see the teaching of ancillary obligations as very relevant in the academic training process, considering the need for professional training on the subject. It is noteworthy that, in the course, lectures and expository classes are the main teaching strategies used to work on content which includes accessory tax obligations.

The findings of this research contribute to research on the topic and corroborate previous studies, especially regarding the need to expand discussions on content related to tax obligations in the teaching and training process of accounting

graduates. Thus, it is clear there is a need to reevaluate the teaching offered and the strategies for improvements and possible changes in the course curriculum. Although the findings are restricted to the course investigated, they can be used by professors, coordinators and managers of educational institutions to review the planning process of external activities, complementary activities, lectures and mini-courses offered to students. It is suggested alternative methods and strategies are used, such as simulations and case studies, as well as seeking to train professors so that they can improve their knowledge on the topic, which will allow them to have greater mastery in teaching subjects and extracurricular activities.

The research has limitations, notably in view of the difficulty in obtaining responses from students, something that impacts the results due to the percentage of responses. For future research, it is suggested to expand the collection to include students of the Accounting Sciences course at UFU in different campuses, as well as to analyze other educational institutions, including considering differences in curricula and teaching methods.

Research with postgraduate students and faculty can also be conducted, considering the possibility of verifying, for example, whether and how *stricto sensu* and *lato sensu* programs have included in their curricula and taught content related to tax aspects. It is recommended developed studies which use other research techniques and methods, such as qualitative research with data collection through interviews, in order to obtain greater depth of analysis in relation to the evidence collected.

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