

SELF-CONCEPT BELIEFS AND EXPECTATIONS OF STUDENTS ENTERING AN ACCOUNTING SCIENCES COURSE

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ABSTRACT | RESUMO

The aim of this research was to investigate the notion of self-concept and the expectations of first year students in an Accounting course offered by a university of São Paulo city. In order to accomplish that, an exploratory research was carried out. The data was collected by means of a questionnaire, and it was verified that 64.33% of the students have positive perceptions about themselves. Of those, 60% want to enter the market soon, followed by 25% who want to have personal gains and professional development. The students consider the course attractive for quickly allowing them to get a job, possibility of pursuing a career, and financial stability. It can be concluded that personal gains and the identification with the career are really crucial concerning professional choice, as it reflects the motivations and decisions in the students' careers.

Keywords: Higher education; Self-concept beliefs; Accounting Sciences; Entering students.

Esta pesquisa investigou a clareza de autoconceito e as expectativas de alunos ingressantes em um curso de Ciências Contábeis oferecido por uma IES da Cidade de São Paulo. Para tanto, realizou-se uma pesquisa exploratória de abordagem quantitativa. Os dados foram coletados por meio de questionário aplicado in loco. Constatou-se que 64,33% dos alunos investigados possuem percepções positivas sobre si mesmos; 60% desses almejam a inserção profissional, seguido de crescimento pessoal e ascensão profissional, com 25% das respostas. A escolha do curso foi motivada pela empregabilidade, pela possibilidade de carreira e pela possibilidade de estabilidade financeira. Conclui-se, que o conhecimento de si próprio e a identificação com a profissão é de suma importância diante da escolha profissional, pois repercute nas motivações e decisões de carreira dos alunos.

Palavras-chave: Educação superior; Crenças de autoconceito; Ciências contábeis; Alunos ingressantes.

1. INTRODUCTION

Contemporary social, economic, cultural, and technological transformations interfere with the labor world, changing the productive process, which then demands more competent and knowledgeable workers, in view of the need of better attaining the scientific and technological potential, and thus a higher degree of productivity and development of organizations (DUTRA, 2006).

Those issues when discussed in line with ethical and moral issues transcend the concerns regarding the economic growth and the individual satisfactions, and are related to the commitment with the human development (KATO, 2007). In this regard, the Law of Education Guidelines and Bases (LDB, 1996), in chapter VI. Art. 43, II, stresses the sense of collective and the social commitment, when states that one of the roles of education is “to form graduates in the different areas of knowledge, capable to be inserted in professional sectors, and to take part in the development of the Brazilian society, as well as to collaborate with their continuous formation”.

Within this scope, the responsibilities of the superior education institutions (SEI) are expanded, being such institutions also responsible for forming professionals for the business areas, such as the administrator, the Accountant, and areas alike, in order to act according to the new organizational requirements (ZARIFIAN, 2001).

This means that the work needs to be perceived as one of the dimensions of human development, and in turn present itself as a significantly relevant aspect in the construction of the individual identity. Work is not only a mean of human subsistence, to “make a living”, although this is the most common view for most of the people. In addition to being the source of income and subsistence, it can be an instrument of personal achievement, and source of pleasure and creativity (ODORIZZI; ROSISKI, 1997). Furthermore, it can also take an active and dynamic role in the society, being the agent of social transformation, and not merely a social reproducer.

This study has as the central concern the social role of the individual before a profession, and within this scope, the expectations of the students entering the superior course. Researches such as of Lisboa (1997), Silva and Magalhães (1966) have analyzed the characteristics of the young Brazilian in view of the choice of superior course, and reveal that some of them, actually most of them, are conservative, individualist, are not concerned with social changes, want their personal achievement, pleasure in work, professional stability, and material comfort. Therefore, they look for a superior course that can ensure their access to the job market, by means of getting a stable and well-paid job, in which they can stay for the whole life (LASSANCE, 1997).

Those findings reveal a young person that pursues permanence and strictness of the profession that no longer exist in the society of knowledge. This coincides with Levenfus and Soares (2002) propositions, when they say that the choice of a graduation course should be also based on the professional achievement, because it is frequently influenced by the desire of parents, financial return, and the job market. There are also those that choose the course simply because they already work in the field.

A study such as that of Campbell (1996) shows that when entering the course, the young student is surrounded by feelings of enthusiasm and victory (for having passed the entrance exam). A second moment would be marked by the disappointment with the SEI, teachers, and concerns regarding the professional life. Therefore it is extremely important to develop self-perception and self-confidence of the student, so that his/her vocational choice is more assertive (KATO, 2007).

In this regard, Bandura (1986) warns that educational practices should not only be focused in developing capacities and knowledge, but also values, because they end up influencing the students' beliefs about their capacities, since they affect the way they see the future. Researches such as those of Teixeira and Gomes (2005) evidenced that the perception of opportunities and clearness of self-concept were the variables that contribute the most to predict the students' career decision.

It seems to be consensual the need of implementing activities related to the development of pedagogical proposals oriented to the student's self-knowledge and his/her identification with the profession he/she has chosen. Such issues motivated us to choose the theme of this study, and had provoked questionings such as: How clear are the self-concept and the expectations of students entering a course of bachelor's degree in Accounting Sciences offered by an SEI of the City of São Paulo?

In view of this questioning, we have determined the objective of investigating the how clear are the self-concept and the expectations of students entering a course of bachelor's degree in Accounting Sciences offered by an SEI of the City of São Paulo; The study starts from the assumption that it is through a professional activity that the perception of social belonging, participation in the productive sphere, and effective construction of the reality, are constituted.

The students' self-knowledge and their identification with the profession is regarded as very important for the motivation and school performance. The professional choice affects motivations, decisions, and future life quality. We hope that this study can contribute to a better understanding and explanation of this important moment in the academic life, which is entering a superior course, and to the development of vocational guidance programs that contribute to more assertive professional choices.

2. THEORETICAL JUSTIFICATION

Self-concept beliefs and motivations to select the course are important issues, since they will affect the academic and professional performance of the student. With the aim of characterizing and better identifying the research object, in this session topics and concepts, such as the self-concept beliefs and their function in constituting the human subjectivity, will be discussed; motivations to choose the profession; the Accounting profession and the competences of the accountant.

2.1 Self-concept beliefs in the constitution of human subjectivity

Although the terminology is complex, multifaceted and difficult to conceptualize, the self-concept has been studied in several areas of psychology, specially the school psychology because of the importance it has for the understanding of the vocational development process. In this study, we adopt the concept of authors such as Super (1963); Gecas (1982); Byrne (1986); Campbell *et al.*(1996); Levenfus (2002), who, although not adopting a more precise definition, agree on the general definition whereby the self-concept involves the perception the individual has of him/herself, of his/her capacities and motivations.

The self-concept as the perception or image the person has of him/herself is defended by different authors. Gecas (1982, p. 152) defines self-concept as the "concept the individual has of him/herself as a physical, social and spiritual or moral being". In this regard, Campbell (1996) reports that the self-concept regards the beliefs related to oneself (i.e. to the perceived personal attributes), and which are clearly defined, consistent and stable in time. According to Burns (1986), self-concept is comprised of images about what we think we are, what we manage to achieve, what the others think about ourselves, and also how we would like to be, i.e. all ways a person believes he/she is in his/her own judgments, in the appraisals and behavior trends.

According to those comprehensions of the self-concept term, in this study it will be used as synonymous of other expressions such as “self-representations”; “self-image”, “self-perception”, in view of their application to the individual when he/she is in a “more complex and elaborated organization” level (VEIGA, 1996, p. 29). In this regard, this author regards the term not only as the perception the individual has of him/herself, but also the perception he/she has of him/herself in the relation with others:

The fast transformations of the contemporary society, increasing more technological and impersonal, require from each human being a self-identity, bigger than in other times, and thus a need to recognize oneself and to know how to answer to the question *Who I am?* (VEIGA, 1996, p. 25).

This definition is in accordance with the authors that understand that the “social environment” has strong influence on the structuring of the individual self-concept, and also with others that call the attention to the “multidimensionality” of this aspect of the self (VEIGA, 1996). In this regard, among the several perspectives of the study and of the use of such concept, we adopt the cognitive-developmental perspective that understands that the self-concept “is build up throughout life”, going through several stages, varying according to age, groups of belonging, etc. (VEIGA, 1996, p. 34).

We understand that this line of investigation and authors analyze the self-concept concept from a broader viewpoint, and are those best responding to the objective of this research, which searches for the opinion of college students, regarded as those more qualified to provide their perspective about their experiences, their self-perceptions (GECAS, 1982; CAMPBELL, 1996 ; VEIGA, 1996; SOARES, 2002).

Pursuant to this thought, Epstein (1973) understands that self-concept is the central construct of Psychology for providing a perspective that allows bigger approximations and comprehensions of the human behavior. This means to say that the “Psychosocial development of the individual has the key role of strengthening or modifying already acquired self-concepts” (LEVENFUS; SOARES 2002, p. 73).

In this regard, researches (GOTTFRIED; OLIVER; GUERIN, 2007; BORUCHOVITCH, 2008) indicate that individuals with a good self-concept better deal with produced situations and facts, for having a high self-esteem, being confident, and generally not letting inner fears become huge. In turn, the individuals with low self-concept are insecure before routine situations, and generally have a poor performance in tasks because of their low self-esteem.

Self-concept can be worked through educational proposals and methods, in all school phases and levels, thus improving students’ performance, preparing them to the challenges of the adult life. Super (1963) relates the self-concept to the concept of identity and vocational development. To this author, every individual, throughout his/her existence, develops a self-concept system that is comprised by the several perceptions of him/herself. To Levenfus and Soares (2002, p.73), in the adolescence, the self-concept is revealed by the awakening of vocation, and encompasses aspects such as:

Identification with significant adults, bigger or smaller success in performing roles, awareness of the relation between the characteristics an individual has, his/her attributes, and satisfaction, and realization in performing a given set of occupational roles. Later, the process of self-concept implementation occurs, when entering the world of labor. The vocational adjustment of the individual, with stability and satisfaction, would be directly related to a proper translation of the self-concept in the occupational world. (LEVENFUS; SOARES, 2002, p. 73).

Such statements strengthens the idea that the vocational self-concept is one of the components of the personal identity, and is defined by the constellation of attributes of the self that the individual regards as vocationally relevant (SUPER, 1963). Thus, the occupational identity is part of the personal identity, and the professional projects are part of the person's life project (LISBOA, 1997). Therefore, we can say that the professional choice is transformed into a definition of who to be and what to do in the world through the profession (BOHOSLAVSKY, 1977). And this choice finds its place in a space which is part of the family reality, the educational context, and the socio-cultural reality of the individual, and therefore should be aware.

Joining the university is a period of great importance for those aiming to have a superior level formation, considering a increasing competitive job market, requiring highly qualified professionals regarding several aspects. In this scenario, the "complete professional" (BOHOSLAVSKY, 1977) is that one that is in a better position within the company.

In other researches were developed (ZENORINI; SANTOS, 2003; MANZINI, 2003; REEVE; DECI; RYAN, 2004; GOTTFRIED; GOTTFRIED; COOK; MORRIS, 2005; LEPPER; CORPUS; IYENGAR, 2005; VEIGA, 2006; GOTTFRIED; MARCOULIDES; GOTTFRIED; OLIVER; GUERIN, 2007; BORUCHOVITCH, 2008) using the self-concept variable, and came to the conclusion that the students with a positive image of themselves and a high self-esteem are more motivated, have a better academic performance, are less anxious, and are appraised by teachers as being more dedicated, having a better learning level, in addition to showing high rates of academic self-concept.

As joining a SEI becomes the first great step towards their formation, there is then a bigger concern that newcomers know the course and pursue the identification with the profession they have chosen, since this choice reflects in motivations and career decisions made by the students.

2.2 Profession choice

Before talking about choices, it is necessary to discuss the topics of work and profession. According to Bueno (1996) and Larousse (2001), the term profession means: a) fulfilling the functions inherent to a position or profession; b) social condition; c) specialized activity or occupation, from which the means of subsistence can be obtained, office; d) mean of life, job, occupation. On the other hand, work means: a) application of human forces and faculties to attain a given purpose; b) coordinated activity, of physical and intellectual nature, need to perform any task, service, or undertaking.

Within this sphere, the choice means an option, decision for something at, at that point, seems to be the best; however, choosing also means put behind the possibility of living other things, other relationships, other ways of act, other professional possibilities, implying losses (LUCCHIARI, 1993). In order to choose something, as explains the author, the individual needs to know him/herself and the professions, to make a personal decision, from which the professional choice is done in detriment of others.

To Muller (1988, p. 61) this is a moment when the individual is sure about, or at least is aware of, his/her sexual and social role, with the meaning of establishing "what and who to be" and "what and who not to be". According to these statements, Levenfus (1997) adds that the act of choosing involves not only cognitive aspects, such as the capacity of being informed about the several professions existing in the socio-professional reality, but also affective aspects that might render the professional choice difficult.

In view of that, the individual needs to define him/herself as a professional identity, choosing a profession. The professional choice is the result of what one admires and desires, what one rejects for him/herself, and of aspirations of a way of being and of what one wants to attain. Therefore, we can say that the professional identity is part of the personal identity, since it is part of a broader system of beliefs and values that are determinant in the relation with the whole personality (BOHOSLAVSKY, 1993).

In this regard, the professional identity can be immature and unadjusted or not. It will thus depend on the self-knowledge and adjustment of the individual in order to identify him/herself with his/her own tastes, interests, aptitudes, recognition of the exterior world, of the socio-professional reality, coinciding with his/her interests, aptitudes, as well as with the reality of the profession chosen (BOHOSLAVSKY, 1993).

Levenfus (1997, p. 187) highlights that when a person make vocational choices, such person tries to translate his/her concept of the “self” in professional terms, and such concept is formed through identifications, performance of functions, and several life experiences. Thus, “the psychologically adjusted individual will tend to choose from the identification with professions compatible with his/her Self”.

In this direction, Levisky (1998) says that there are many factors that can interfere with and orient the decision making regarding the selection of a course, and that in most of them these include: misinformation, lack of knowledge about the professions and about oneself, with the following aspects standing out: a) when the decision is determined by a single factor, such as the economic factor or, in despite of the others, the teenager follows the profession of the parents for being easier or for being induced by the family; b) when the decision occurs by chance, or in a circumstantial phase of life; c) when the decision is premature, occurring in initial stages of the adolescence, when the youth’s professional identity is not yet consolidated; d) when the choice is done without knowing the profession or him/herself, and the youth does not evaluate him/herself in view of the choice.

The study by Leventus and Soares (2002) stresses the existence of such factors, highlighting that the professional choice is influenced by different contexts, among which the following: a) of the family (parents, friends, teachers, or one’s own environment); b) taste (dreams, skills, facility or preference for the area); c) indecision or lack of information; d) financial interference (need to be admitted in a federal university or a cheap course); e) job market (existence of space for professionals of the area, and high demand of professionals), among so many others.

We can then infer that the professional choice is a complex process, which suffers the interference from the social, cultural, and individual context. These data indicate the need to pay attention to the psychological, affective, social and economic variables present in the trajectory of youths, and the crucial factor for the professional definition is the way such person positions him/herself before all such variables, i.e. what he/she makes out of this, how he/she makes use of such influences, and to which future he/she decides to proceed. (LEVENFUS; SOARES, 2002).

In this context, the term to choose means the decision making that has future implications. To Soares (1987, p. 22), the choice of the profession “does not mean that the intended goal is on the other side. In order to attain the final goal, there is a long way to go”. In this regard, Müller (1988, p. 16) says that “the choice is not arbitrary, totally ‘free’, but, as every psychic activity, it is determined by a complex of variables. Autonomy is never total, and also there are no complete choices, ‘free from conflicts’: sublimation and reparation are always relative”.

This means that the choice of the course or profession can be influenced by many factors. Within this sphere, the educational success or failure is related not only to the effectiveness of the teacher's pedagogical practice, of the curricular management or of the university itself, but mostly to the identification with the course, self-beliefs, motivations, culture and values of the individual making the choice. Aspects of the accounting profession, as well as the context, challenge, and demands of the Accounting professional formation, will be discussed as follows.

2.3 The Accounting profession and the competences of the accountant

The origin of Accounting is related to the need of trade registers, because insofar as the man started to have a larger amount of goods and values, he needed to know how much these could yield, and what were the ways to increase his assets. According to Iudícibus (2000), as such information was increasing more numerous and hard to memorize, the need of registers appeared, creating the first sketches for the studies oriented to Accounting. Upon agreeing with this statement, Iudícibus, Marion, and Faria (2009, p. 36) state that the field of Accounting are the organizations, "in fact, its goal is the assets of every and all entities; it follows up the qualitative and quantitative evolution of such assets".

Therefore, Accounting is a science with its own methodology, capable of interpreting phenomena that affect the assets of entities, either being physical or legal, profit or non-profit entities (IUDÍCIBUS, 2000). According to this concept, Marion (2009, p. 28), from a more managerial view, defines Accounting as "the instrument that provides the maximum information for decision making inside and outside companies". Therefore, Accounting has as goal to:

Provide structured information of economic, financial, and subsidiarily, physical, and social nature, and about the productivity, to the internal and external users of the entity", and such information is verified "within a scheme of accounting planning, in which an information system is designed, put into operation, and periodically reviewed, considering specific parameters". In order to attain its objective of providing users with information, Accounting uses reports with the purpose of exposing "the main facts registered by that sector in a given period. (IUDÍCIBUS; MARION, 2002, p. 53).

Such statements indicate a broader view of the Accounting role in the organizations, going beyond the financial role when meeting the need of information for managerial decision making.

With the emergence of the globalized market, which has increased competition, the accounting information became indispensable and strategic for the subsistence, and for the creation of competitive edge, allowing local companies to compete with big multinational corporations, and so that the former could have the information needed to allow them to progress and expand worldwide (MARION, 2009).

The opportunity of social and professional inclusion seems to be what most motivates students to choose the course. Resolution 10 of 2004, of the National Council of Education, when describing the National Curricular Guidelines of the Accounting Sciences Graduation Course, says in Art. 3 that: the course should provide conditions to allow the future accountant to:

I – understand the scientific, technical, social, economic, and financial issues, in the national and international spheres, and in the different models of organization;

II – fully master the functional responsibilities comprising verifications, audits, expert analyses, arbitrages, notions of actuarial activities, and quantifications of financial, assets, and governmental information, with the full utilization of technological innovations;

III – reveal critical-analytical capacity of evaluation, as for the organizational implications with the emergence of information technology.

As for the professional formation, in regard to the competences and skills, the same Resolution 10, in its Art. 4 determines that the Accounting Sciences graduation course should allow the professional to:

I – properly used the terminology and language of Accounting and Actuarial Sciences;

II – show the systemic and interdisciplinary view of the accounting activity;

III – elaborate opinion reports and other reports that contribute for the efficient and effective performance of their users, whatever the organizational model is;

IV – properly apply the legislation inherent to the accounting functions;

V – develop, with motivation and through the permanent articulation, the leadership among multidisciplinary teams in order to collect the inputs needed for the technical controls, to the generation and dissemination of accounting information, with acknowledge degree of precision;

VI – perform his/her responsibilities with the expressive domain of accounting functions, including notions of actuarial activities, and of quantification of financial, assets, and governmental information, which allow economic agents and administrators of any productive or institutional segment to fully comply with their responsibilities regarding the management, controls, and rendering of accounts concerning their management before the society, also generating information for decision making, organization of attitudes, and construction of values oriented towards citizenship;

VII – develop, analyze, and implement accounting and managerial control information systems, revealing a critical-analytical capacity to appraise the organizational implications of the information technology;

VIII – ethically and proficiently perform the duties and prerogatives granted to them through the specific legislation, revealing appropriate domains to the different organizational models.

According to these guidelines, Iudícibus, Marion, and Faria (2009) affirm that the Accountant, Accounting professional, should be qualified to perform increasing broader and more complex functions, not only being restricted to the registration of accounting facts. Formerly, the Accounting professional was known as bookkeeper, and had as main function to bookkeeping of companies' books, being regarded as an indirect government servant, because he was in charge of performing the calculations of taxes, and filling out forms for their collection.

Such information indicates that such professional, who only used to perform technical Accounting functions, gave place to a more managerial accountant, with systemic view, entrepreneurs, capable of analyzing and criticize the national and international economic scenarios, at last, with broad knowledge of standards, specific legislations, but also with knowledge of other areas, interdisciplinary and updated (IUDÍCIBUS; MARION; FARIA, 2009). The accountant should be a person who accumulates social, organizational, and technical-scientific knowledge, considering the vast market such professional has at his/her disposal. This professional profile allows the accountant to work both in the internal systems and controls of the organizations, as well as in structuring and in managing their businesses (BERTI, 2001).

Such formation indicates that the accounting sciences courses offered by the SEI should be aligned with the needs of the labor world, and in accord with the social changes, in order to adjust the accountant formation to the evolution of the Accounting and of the business world.

Such ideas indicate the knowledge and information era, where the mechanical phase gave place to the technical-scientific phase, and to the capacity of managing accountants' information for managerial purposes. This indicates that the choice of the course and of the future professions should be conscious. The student needs to identify him/herself with the chosen profession, where the professional identity is part of the personal identity so that the professional projects are part of such person's life project (LISBOA, 1997).

Therefore, there is the need of motivation and assertiveness in choosing the Accounting profession. The accountant needs to follow up social and cultural changes, in addition to a series of indispensable attributes in several specializations of the profession. It is no longer possible to act in Accounting just as the “bookkeeper” or the “broker”, or just in bureaucratic and administrative activities in general.

3. METHODOLOGY

In view of the objective of investigating how clear are the self-concept and the expectations of students entering a course of bachelor’s degree in Accounting Sciences offered by an SEI of the City of São Paulo, we understood that the quantitative research according to Richardson (1999), and the exploratory research according to Collis and Hussey (2005) would be the best option. To Collis and Hussey (2005, p. 24) “the exploratory research is done when there are few or no other previous studies about the studied problem (...). In this type of research, the focus is to obtain insights and familiarity with the subject for subsequent investigation”.

This research was limited to a course of accounting sciences offered by a SEI of the city of São Paulo, which was chosen in view of its reputation in the accounting field. The selection of the accounting sciences course was based on it having obtained grade 05 in the ENADE (National Exam of Students’ Performance). The study population covered 1,070 students regularly enrolled with the course of Accounting sciences offered by the selected SEI, in 2010. Out of these, 01 (one) group of newcomers was selected, of the second semester of 2010, comprised of 60 students, of which 43 were present on the day of data collection, and took part of the research. This database showed to be sufficient in view of having “free” questions, which allowed exploring the problem according to the study object and selected method.

Data were collected through a questionnaire applied in situ by the course coordinator. The research instrument comprised 10 structured statements, and 02 open questions, as follows: i) the first block of the questionnaire aimed to survey the demographic profile of the students; ii) the second block appraised how clear the students’ self-concept was through a set of items representing the opinion of the interviewee. This part of the questionnaire was the same as used by Teixeira (2002), who translated it from the study by Campbell *et al.* (1996). The items were provided in a Likert scale of 5 points (indicating different degrees of agreement with the statements). Such questionnaire items were not adapted for this study, and the internal consistency index (Alpha of Cronbach) observed in Teixeira’s study sample (2002, p. 43) was 0.85; and, iii) The third and last block of the questionnaire comprised two semi-structured questions, with the aim of getting to know the students’ expectations regarding the course, as shown in the following chart:

Part I – A demographic profile	
(1)	Sex.
(2)	Marital Status.
(3)	Age.
(4)	Year of High School Completion
(5)	Modality: Public and Private.
Part II – Self-concept beliefs	
(1)	My beliefs about myself are frequently conflictive.
(2)	One day I have an opinion about myself, and on the other I have another opinion.
(3)	I spent most of my time thinking about the type of person I really am.
(4)	Sometimes I feel I am not really the person I seem to be.
(5)	When I think about the type of person I used to be in the past, I can't clearly see how I was.
(6)	Sometimes I think I know more other people than myself.
(7)	My beliefs about myself seem to frequently change.
(8)	If I was asked to describe my personality, my description would change from one day to the other.
(9)	Even if I wanted, I don't think it is possible to tell anyone how I really am.
(10)	In general, I have a clear idea of who I am and what I am.
Part III – Expectations regarding the course	
(1)	Which factors were determinant in your choice for the accounting sciences course?
(2)	What are your expectations regarding this course?

Chart 1 – Format of the data collection instrument

Source: Elaborated by the authors

A pre-test of the third part of the questionnaire was conducted. This part is composed of semi-structured questions applied to graduates of another SEI's Accounting course. The questionnaire was modified in the two phases in order to be more appropriate for the final application. Data was collected in October 2010, the questionnaire was applied in the classroom by the teacher of the discipline, followed up by the researching students, who could solve doubts of the respondents. Before the research, students were informed about its objectives, and signed a **free and informed consent document**, annexed to the research form.

The first and second blocks of questions were analyzed through descriptive and multivariate analyses. A descriptive analysis of the studied sample and a cluster analysis were conducted. The third part of the questionnaire was composed of semi-structured questions which were analyzed by the content analysis technique, according to Bardin (1977, p. 42), which provides for three main stages: 1) Pre-analysis; 2) Material exploration; 3) Results treatment. The categories that emerged from this phase are presented in the following topic.

4. RESULTS AND DISCUSSIONS

4.1 DEMOGRAPHIC PROFILE OF RESPONDENTS

According to data obtained in the first part of the questionnaire, 56% of the interviewees are men, and 44% are women. Concerning the **age range**, 62% have between 17 and 24 years of age, 23% between 25 and 31 years, and 14% between 32 and 39. As for the **marital status**, 84% are single, followed by 14% married, and 2% divorced. Regarding the item **living with who**, 67% live with the parents, 16% for being married live with their own families, and 7% live with friends.

As for the year of high school completion, 63% attended high school between 2005 and 2009, followed by 19% between 2000 and 2004, and 18% between 1989 and 1999. Regarding high school, 67% attended public schools, while 33% attended private schools. Such data seem to reveal that the student of the Accounting course is young, single, still lives with his/her parents, and has recently completed the high school in a public school.

The fact of the private university student being a high school graduate of a public school is discussed by authors such as Pimenta and Anastasiou (2002), who highlight that the student of the evening course in private SEI works during the day, and thus has to study at night. This fact makes the public university a space reserved to students who had their studies so far financed by the family, studying in private high schools, and who are more prepared to enter the university.

4.2 Clearness of self-concept of Students entering the Accounting Sciences Course

Answers ranked from 1 (one) to 2 (two), regarding questions numbers 1 (one) to 9 (nine) represent a clear and well defined self-concept. On the other hand, answers ranked from 3 (three) to 5 (five) represent a low self-concept for the same group of questions.

Question number 10 (ten) aimed to ratify the previous answers, and its metrics followed the reverse order of the scale, when the answers ranked 01 (Totally Disagree); 02 (I Disagree more than I Agree); 03 (I have Doubt); 04 (I Agree more than I Disagree); (05) (Totally Agree); where 01 (one) to 4 (four) and 5 (five) represent a high level of self-concept clearness, and answer 1 (one) to 3 (three) represent a low level. The scale items applied to the sample show the following results:

Table 1: Levels of self-concept clearness

Variables	TD (1)	MD A (2)	In doubt (3)	MAD (4)	TA (5)
1. My beliefs about myself are frequently conflictive.	21%	35%	28%	9%	7%
2. One day I have an opinion about myself, and on the other I have another opinion.	33%	30%	12%	19%	7%
3. I spent most of my time thinking about the type of person I really am.	21%	42%	14%	21%	2%
4. Sometimes I feel I am not really the person I seem to be.	30%	23%	19%	21%	7%
5. When I think about the type of person I used to be in the past, I can't clearly see how I was.	53%	19%	7%	14%	7%
6. Sometimes I think I know more other people than myself.	37%	26%	14%	14%	9%
7. My beliefs about myself seem to frequently change.	43%	36%	12%	7%	2%
8. If I was asked to describe my personality, my description would change from one day to the other.	49%	19%	7%	21%	5%
9. Even if I wanted, I don't think it is possible to tell anyone how I really am.	28%	35%	9%	16%	12%
10. In general, I have a clear idea of who I am and what I am.	2%	16%	12%	37%	33%

Source: Research Data

Analyzing Table 1, we see that **79%** disagree with **question 7** (*My beliefs about myself seem to frequently change*), **72%** disagree with **question 5** (*When I think about the type of person I used to be in the past, I can't clearly see how I was*), **68%** disagree with **question 8** (*If I was asked to describe my personality, my description would change from one day to the other*), **63%** disagree with **question 2** (*One day I have an opinion about myself, and on the other I have another opinion*), **63%** disagree with **question 3** (*I spent most of my time thinking about the type of person I really am*), **63%** disagree with **question 6** (*Sometimes I think I know more other people than myself*), **63%** disagree with **question 9** (*Even if I wanted, I don't think it is possible to tell anyone how I really am*), **56%** of the students tend to disagree with **question 1** (*My beliefs about myself are frequently conflictive*), and **53%** disagree with **question 4** (*Sometimes I feel I am not really the person I seem to be*).

According to the results of questions 1 to 9, most of the students have a positive self-concept of themselves. These findings are in accord with Levenfus (1997, p. 187) who highlights that when a person make vocational choices, such person tries to translate his/her concept of the "self" in professional terms, and such concept is formed through identifications, performance of functions, and several life experiences. Thus, "the psychologically adjusted individual will tend to choose from the identification with professions compatible with his/her Self".

In regard to **question 10** (*In general, I have a clear idea of who I am and what I am*), we see that **70%** tend to agree, stressing the results found, since this question has a meaning reverse to the others. This result is in accord with Bohoslavsky (1993), when observing that the professional identity is a reflex of the personal identity, since it is part of a broader system that comprises it, thus being determined and determinant in relation to the whole personality.

In order to check the occurrence of subjects with similar self-concept perceptions, we have used the cluster analysis. In this analysis, the subjects in each cluster tend to be similar with each other, and different from the subjects of other clusters (PESTANA; GAGEIRO, 2000, HAIR *et al*, 2005). Therefore, as similarity measure, the quadratic Euclidian distance was used for being more used in this type of analysis (MALHOTRA, 2006, PESTANA; GAGEIRO, 2000), and the clustering method called Ward.

Based on this analysis, 2 different groups of subjects were found. The first is composed of 27 (63%), and the second of 16 students (37%). Table 2 summarizes the comparisons between both groups (averages above 3 show a tendency to agree, and below that, a tendency to disagree), through the Mann-Whitney test:

Table 2: Comparison between clusters

Variables	Cluster 1		Cluster 2		p-value
	Average	Stand ard Devia tion	Average	Stand ard Devia tion	
1. My beliefs about myself are frequently conflictive.	2.07	1.00	3.13	1.09	.002
2. One day I have an opinion about myself, and on the other I have another opinion.	1.74	0.90	3.44	1.21	<.001
3. I spent most of my time thinking about the type of person I really am.	2.22	1.16	2.75	1.00	.091
4. Sometimes I feel I am not really the person I seem to be.	2.33	1.36	2.81	1.22	.196
5. When I think about the type of person I used to be in the past, I can't clearly see how I was.	1.44	0.89	3.00	1.46	.001
6. Sometimes I think I know more other people than myself.	1.67	0.92	3.44	1.26	<.001
7. My beliefs about myself seem to frequently change.	1.44	0.70	2.56	1.21	.002
8. If I was asked to describe my personality, my description would change from one day to the other.	1.48	0.89	3.25	1.29	<.001
9. Even if I wanted, I don't think it is possible to tell anyone how I really am.	1.67	0.73	3.88	1.03	<.001
10. In general, I have a clear idea of who I am and what I am.	4.37	0.74	2.88	1.09	<.001

Source: Research Data

When analyzing the data of Table 2, we see that the 2 clusters have different self-concept clearness in 8 of the 10 variables analyzed (p -value < 0.05). Cluster 2 tends to state that their beliefs about themselves are frequently conflictive (question 1), that one day they have a opinion about themselves and on the other day they have another opinion (question 2), that when they think about the type of persons they used to be in the past, they can't clearly see how they were (5), that sometimes they think they know more other people than themselves (6), that if they were asked to describe their personality, their description would change from one day to the other (8), and that, even if they wanted, they don't think it is possible to tell anyone how they really are (9), showing low self-concept.

The subjects of cluster 1 tend to disagree with the above statements, showing higher self-concept clearness. Likewise, in regard to question 7 (my beliefs about myself seem to frequently change), we that both groups tend to disagree, but group 1 tends to disagree in a higher level, also showing a better self-concept.

In regard to question 10 (in general, I have a clear idea of who I am and what I am), we see that cluster 1 shows a tendency to agree, while cluster 2 doesn't. On the other hand, when analyzing questions 3 (I spent most of my time thinking about the type of person I really am) and 4 (Sometimes I feel I am not really the person I seem to be), no significant differences were found between both groups (p -value > 0.05). Both showed a clear and well defined self-concept in regard to those ideas when disagreeing with the statement.

Therefore, 63% of the interviewed students show a clear and well defined self-concept in all the evaluated aspects, while 37%, a low self-concept in 7 of the 10 aspects evaluated.

Such results reinforce studies such as those by Bandura (1986), and Teixeira and Gomes (2005), which highlight the importance of educational practices being oriented not only towards the development of knowledge and skills, but also to form values, in view that this affects the being and having a profession, and therefore the career motivations and decisions of students.

4.3 Motivations and Expectations of newcomers in the Accounting Sciences Course

With the aim of knowing the expectations and motivations of the students regarding the course selection, two semi-structured questions were applied in the sample. The most significant data of the respondents are summarized in the categories shown in Graph 1 below.



Graph 1: Reasons for choosing the course

Source: Research Data

As for the reasons of choosing the course, the job market was the most quoted among interviewees (n=20), considering it as diversified and promising, followed by affinity with the area (n=15), have worked or work in the area (n=11), and whose companies remunerate differently those being college graduates, professional or personal growth appears in fourth place (n=9), pointed out by those who mostly already work directly or indirectly with Accounting, and wish to improve their skills in this area. No statistically significant differences were found between the clusters concerning the reasons for selecting the course, as shown in Table 1.

These characteristics of the respondents seem to corroborate researches such as by Lisboa (1997), and Silva and Magalhães (1996), which reveal that the young Brazilian, in face of a course selection, is conservative, desires personal accomplishment, professional stability, and material comfort. The opportunity to enter the job market is highlighted by Carvalho *et al.* (2007) when state that what motivates the students the most to select the Accounting Sciences course is the promising market, being this a profession of the future.

As for the expectations about the course, the data of Graph 2 indicate that the most significant questions in the opinion of the respondents were: 19.6 % of the students expect to acquire knowledge in the field, followed by 19.6 % that aim for professional growth/career possibility, 19.6 % searching for the opportunity to enter the job market, 11.8 % pursuing financial stability, 11.8% pursuing professional success.



Graph 2: Expectations about the course

Source: Research Data

Those results were submitted to the cluster analysis, as shown in Table 1, and no statistically significant differences were found among the clusters in regard to their expectations. This result is in accord to the study by Leventus and Soares (2002), that shows that the professional choice is influenced by the job market, and by the existence of space for professionals of the area. The high demand of professionals, and the identification and taste for the profession (dreams, skills, facility or preference for the area) also influence.

The results indicate that the professional choice is a complex process, suffering the interferences from the social context, having an individual and ideological nature. The results confirm the study by Müller (1988, p. 16) who says that “the choice is not arbitrary, totally ‘free’, but, as every psychic activity, it is determined by a complex of variables. Autonomy is never total, and also there are no complete choices, ‘free from conflicts’: sublimation and reparation are always relative.

At last, the selection of the course suffers the interference of various factors, however, concerning Accounting, this selection can be related to the fact of this being a promising profession, offering a quick insertion in the job market, providing a variety of areas, branches of activities, and career possibilities.

5. POSSIBLE CONCLUSIONS

This research had the objective of investigating the how clear are the self-concept and the expectations of students entering a course of bachelor’s degree in Accounting Sciences offered by an SEI of the City of São Paulo. It was observed that 64.33% of the investigated students have positive perceptions about themselves, 60% aim to enter the job market, followed by 25% of those who wish personal growth and professional promotion. Students regard the course as attractive because of the employability, career possibility, and financial stability. Students have positive perceptions about themselves, and favorable perception about the bachelor’s degree course of Accounting Sciences, regarding the course as attractive because of the employability, career possibility, and financial stability.

This fact highlights that the positive knowledge of oneself, of the area, and the identification with the profession, are extremely important in view of the professional choice, because they reflect on the career motivations and decisions of the students. However, a course should be not chosen only based on the income and subsistence, because it also comprises social responsibilities of the profession. In this regard, the identification with the course, the knowledge of the attributions of the selected profession, and its responsibility make the difference.

Self-concept is comprised of images about what the individual thinks he/she is, what he/she thinks he/she manages to accomplish, what he/she thinks the others think of him/her, and also how he/she would like to be. The individual needs to define him/herself as a professional identity, choosing a profession. The professional choice is the result of what one admires and desires, what one rejects for him/herself, and of aspirations of a way of being and of what one wants to attain.

The professional choice is a complex process, suffering the interferences from the social context, having an individual and ideological nature. The Accounting profession is promising, however the professional growth requires knowledgeable and well prepared professionals to face the global challenges. Therefore, the conceptions of self-concept and the motivations to select the Accounting Sciences course are important variables, being differentials for the success of the Accounting course and profession.

The conclusion is that students with more positive self-perceptions express better knowledge of the intended area, and more realistic expectations before the Accounting profession. The knowledge of oneself and the identification with the profession are very important in view of the professional choice. We hope that this study contributes to the creation of professional guidance proposals that result in the development of more positive self-perceptions of the students, as a variable that can affect the motivations and decisions of their careers.

One of the limitations of the study concerned the robustness of the data base, considering that the research was quantitative, and was limited to newcomers of the Accounting sciences course offered by a SEI. However, this is justified for the fact that the questionnaire had “free” questions in order to promote a triangulation of data, and better exploring the subject in the Accounting area. Under such terms, the conduction of a exploratory study to pursue methodological ways and to establish a discussion about the matter. As future researches, we suggest the expansion of the database, covering students entering other courses and SEIs, with the quantitative part, and exploring other variables. As a questioning, we suggest the investigation of the self-concept and self-effectiveness clearness levels, and their effects on the expectations and motivations of the course’s students, including questions about the social responsibility of the student in face of the Accounting profession.

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