

CONTINUING PROFESSIONAL EDUCATION: ANALYSIS WITH ACCOUNTING PROFESSIONALS FROM SERGIPE

EDUCAÇÃO PROFISSIONAL CONTINUADA: ANÁLISE COM PROFISSIONAIS CONTÁBEIS DE SERGIPE

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Abstract

The purpose of this study was to analyze the perception of the accounting professional about the importance of continuing education. For this purpose, the research was conducted with a quantitative and qualitative approach, with a simple descriptive character and using descriptive statistical techniques. A questionnaire with open and closed questions was used as an instrument for data collection. In this way, a sample of 67 respondents was obtained, representing professionals registered with the Regional Accounting Council of the State of Sergipe (CRC /SE). The main results indicate that Sergipe accountants use mixed and Face-to-Face teaching methods in the modalities of knowledge acquisition and teaching in universities, consulting firms and courses offered by the Regional Council of Accounting.

Keywords: Continuing education. Accounting. NBC PG 12. Knowledge acquisition. Teaching.

Resumo

Este estudo teve como objetivo analisar a percepção do profissional contábil sobre importância da educação continuada. Para tanto, foi realizada uma pesquisa com abordagem quantitativa e qualitativa, de caráter descritiva simples e aplicação de

técnicas de estatística descritiva. Foi utilizado como instrumento de coleta de dados um questionário com questões abertas e fechadas em conformidade com a NBC PG 12. Desta forma, obteve-se uma amostra de 67 respondentes registrados no Conselho Regional de Contabilidade do Estado de Sergipe (CRC/SE). Os principais resultados apontaram que, os contabilistas sergipanos adotam modalidades mistas e presenciais de ensino em universidades, empresas de consultoria e cursos oferecidos pelo conselho regional de Contabilidade, nas modalidades de aquisição de conhecimentos e docência.

Palavras-chave: Educação profissional continuada. Contabilidade. NBC PG 12. Aquisição de conhecimentos. Docência.

1 Introduction

The economic situation and the labor market require that workers from the different activity sectors stay updated and qualified in terms of skills and technical requirements for good professional performance (CEDEFOP, 2015). In this context, continuous learning is considered a lifelong journey that is essential for every professional. This includes learning in the work environment, living with qualified colleagues, researching on the Internet, and reading books and articles (VICENT, 2014).

From this point of view, continuing education is necessary for professionals in any field, since their knowledge is evolutionary and progressive (MEDEIROS; BEZERRA, 2016). In addition, Gaymer (2006) argues that increased access to information, rapid technological change, increased global interactions, and changes in industry are some of the reasons for seeking learning. Moreover, Castro and Amorim (2015) argue that the pursuit of continuous learning has great potential to enhance the professional careers of workers in general.

On this topic, Laal, Laal, and Aliramaei (2014) explain that continuous learning, training, and professional development are synonymous and refer to an educational or training process that is the most important tool for the success of an organization and its employees. Considering the global scenario and the constant progress in all professions, continuing education is based on the vision and the need to qualify the services provided and prepare the different factors that the professions require (CARTAXO; MANFROI; SANTOS, 2012).

In this context of the relevance of continuing education to careers, Alves, Teixeira, and Oliveira (2017) highlight the accounting industry, stating that accounting is one of the most valuable sources of information for organizations, as it provides data and analysis on the economic and financial performance of companies. In this regard, Socea (2012) affirms that in companies, part of the decisions made are based on the consultation of accounting, in order to avoid decisions that jeopardize the information transmitted to the tax authorities and to help entrepreneurs implement qualified management.

In this opportunity, Fonseca et al., (2014) affirm that the accountant must recycle and specialize in order to learn, so that he performs precision work that provides information to its users and contributes to the growth of organizations and society.

Furthermore, prudent knowledge of technical procedures and legislation in the field of accounting is essential to the professional routine of the accountant (GHASEMI et al, 2011) and obligates him to ensure the accuracy of the information provided in order to avoid losses for themselves and third parties (ESHIET, 2018).

For this reason, it is considered that professional quality in accounting should not be limited to a degree or technical training, but should be a constant search for improvement, as companies that employ accountants or even outsource this activity seek to avoid losses and achieve better control and financial return (ABDUL-HADI, 2017).

Therefore, the Federal Accounting Council (CFC), by Resolution CFC No. 945 of September 27, 2002, established standards for professional development aimed at maintaining, updating, and expanding the knowledge and techniques of accounting professionals. Currently, the program is regulated by NBC PG 12 (R3) and covers all accounting professionals but distinguishes the obligation for a specific part of this professional group.

Against this background, and considering the importance of continuing education for professional improvement and qualification, as well as the legal obligation for accounting professional to comply with the standard, the following problematic situation was identified: How does the accounting professional perceive the importance of continuing education for the exercise of his professional activity and how does he implement it?

Based on this question, this study aims to examine accounting professionals' perceptions about the importance of continuing education. Specifically, this study aimed to determine the compliance of Brazilian Accounting Standards (NBC) PG 12 in continuing professional education in the accounting profession in Sergipe and to understand the importance of continuing education in improving the career of the accounting profession.

Because of the arguments presented and to facilitate the achievement of the proposed objectives, this study was divided into sections: The first was this introduction, which presented the panorama and the importance of continuing education for accounting professionals. The second section presented the theoretical framework, divided into two subsections, each expressing the importance of continuing education for accounting professionals and a brief contextualization of accounting and continuing professional education.

Later, the methodology was discussed, detailing the structure of the study, then the data analysis presents the results obtained in this study, and finally the final considerations with the conclusions of the study and suggestions for further researchers.

2 Importance of continuing education for accounting professionals

It is important to recognize that the market is increasingly demanding changes in the skills profile of professionals. According to Rocha-Vidigal and Vidigal (2012), increasing competitiveness in the labor market and efforts to raise productivity levels currently require increasing investment in professional skills.

Moreover, the training should go far beyond the duty and be an opportunity to acquire knowledge and consolidate in the labor market, seeking updates that empower the accounting professional. In addition, Gomes, and Ramos (2015) explain that in other professional areas, the search for specialization is related to the need for differentiation in the labor market, as well as to improve the quality of care and increase profitability.

According to Pereira et al., (2018), the training of professionals, certifying their qualifications and competencies, as well as their continuity, is the great distinguishing feature of curricula and, therefore, the most sustainable objective for the development of a promising and successful career.

On this topic, Draz and Ahmad (2017) explain that continuing education plays an important role in maintaining the professional competence of accounting professionals, as it allows, they to acquire new expertise related to the profession. Moreover, Murphy (2017) argues that continuing education in accounting requires an innovative approach that includes reviewing programs, learning outcomes, practice contexts, and delivery modes. In addition, continuing education programs should be based on a fundamental understanding of professional learning that includes formal and informal elements.

In this perspective, Lindsay (2013) explains that due to the diversity of activities and responsibilities attributed to the accounting professional, there is a need for continuous and comprehensive updating of the skills of this profession. For this reason, Flood and Wilson (2009) understand that continuing education is an essential component and requires the demonstration of professional competence through the successful completion of a series of exams, courses, and a minimum level of educational experience.

It is also pertinent to highlight that the qualified accounting professional can evidence, process, and record information that assists public and business managers in making more assertive decisions and within legality, as well as, through correct tax planning (RASHID et al., 2015) that assists the company in less costly payment.

Thus, it is necessary to understand that accounting changes according to the needs, the evolution of the world and the speed of information (COTRIN; SANTOS; ZOTTE JUNIOR, 2012), therefore the professional must adapt to the requirements of the profession that simplify and optimize the work. Regarding this situation, Oliveira, and Malinowski (2016) state that the accounting professional should not limit himself to his field of activity, but he must also be aware of the functionalities of all areas of the company and technology allows this interaction of all organizational sectors.

In another way, Priantara, and Manshur (2011) state that worldwide, accountants are expected to meet minimum educational requirements for entering the profession, and for this reason, it is recommended that the continuity and extension of the requirement for continuing education.

Based on the revealed facts, the Federal Council for Accounting (CFC) encourages the voluntary participation of accountants in the professional development program through the standard NBC PG 12, which is presented in the next subsection.

2.1 NBC PG 12 and continuing professional education

First, it is important to note that the Brazilian accounting environment is undergoing changes in accounting legislation (SANTOS; ANTONIO, 2020), which reinforces the need for continuous learning and updating to clarify the new procedures that comply with the legislation as well as Brazilian accounting standards. In the meantime, continuing professional education (EPC), to expand technical knowledge and skills, regulated by NBC PG 12 is mandatory for accounting professionals working with independent auditing, technically responsible for financial statements, and professionals who hold management positions in entities considered large under Law No. 11,638/2007 (BRASIL, 2007).

Failure to comply with the standard constitutes a violation of Art. 2, point I reads in full: "to practice the profession with zeal, diligence and honesty, respecting the legislation in force and protecting the interests of his clients and/or employers, without compromising professional dignity and independence" (our translation); and Article 11, point IV: "to comply with the resolutions adopted by the accounting profession, including professional fees;" (our translation) of the Code of Ethics of the Accounting Profession and sanctions may be imposed. Failure to comply with the standard may result in administrative proceedings in Regional Accounting Council (CRC) and suspension of professional license.

According to NBC PG 12, the minimum workload is 40 points, of which 20%, i.e., 8 points, must be devoted to the acquisition of knowledge. Moreover, the fulfillment of this workload is annual, and a possible surplus of points cannot be carried over to another year, just as the non-fulfillment of the workload in the current year cannot be made up in the following year.

To meet the requirements outlined in NBC PG 12, professionals have several options besides the Federal Council for Accounting (CFC), such as accredited instructors who can provide face-to-face or distance learning (EAD). On this topic, Borges et al. (2016) found that the time factor is crucial for the preference of a EAD course. However, it is known that seeking face-to-face training, in addition to providing knowledge, allows the exchange of experiences with other professionals, which is essential in any profession, as well as the expansion of the network of contacts and the creation of professional relationships, since the ability to adapt to workmates is an indispensable skill nowadays (KLERK, 2010).

Also, according to NBC PG 12, the acquisition of knowledge can be done in person, through distance learning, or both, including self-study, directed study, e-learning, and equivalents, with content of a technical and professional nature related to the Continuing Professional Education Program with (a) specification of the mode of operation; (b) specification of the means used (examples: the presence of a forum, tutoring to clarify doubts, methodology, among others); (c) evidence of the acquisition of knowledge. The "self-study" modality required the use of at least 75% (seventy-five percent).

Professionals who are required to comply with the standard must demonstrate the score achieved through documentation of activities in the CFC/CRCs web system or submit it to CRC of the professional's jurisdiction by January 31 of the year following the base year. Non-compliance should also be justified during this period.

The capacitors must issue certificates, diplomas or equivalent documents to the participant, containing at least the following information: I- the name of the course instructor; II - name and registration number of the participant on CRC; III - name of the course or event and period of its implementation; IV - duration in hours; V- indication of valid points as approved by the CEPC/CFC; and VI - the signature of the director or legal representative of the course instructor.

3 Research methodology and procedure

The methodological classification of this study is based on Fontelles et al. (2009), who argue that academic research should be classified according to its objectives, approach, data collection instrument, and data analysis technique. Regarding the objectives, this study is descriptive. Descriptive studies aim to describe a specific phenomenon in detail (MARCONI; LAKATOS, 2010). The descriptive aspect of this study is strengthened by describing accounting professionals' perceptions of the importance of continuing education.

About the approach, this was quantitative-qualitative research conducted with an online questionnaire in the Google Form tool. The qualitative aspect was due to the search and understanding of a specific phenomenon, continuing professional education, from the perspective of the participants (CERVO; BERVIAN, 2007), while the quantitative approach was symbolized by the collection and analysis of numerical data (RICHARDSON, 2007) for subsequent statistical analysis (BIROCHI, 2015). The questionnaire consisted of 17 open and closed questions that addressed the category of continuing professional education. The items supporting this category were formulated based on the theoretical framework and content of NBC PG 12 and are shown in Table 1.

Table 1: Main category and analysis elements

Main Category	Analysis Elements
Continuing professional education	Mandatory participation Benefits Score Capacitors accredited Educational institutions Modality of the activities Number of courses Quality of the training Scope of the standard

Source: Prepared by the authors (2022)

The population of this study includes accounting professionals registered with the Regional Accounting Council of Sergipe (CRC /SE) and working in the capital of Sergipe: Aracaju. To obtain the components of the sample, a search was made on the website of the State Secretariat of Finance of Sergipe (SEFAZ/SE) for the registration of accredited accountants, where it was possible to obtain contact emails from these professionals.

The questionnaire link was sent by e-mail to accounting professionals. The result was 67 respondents with active entries in the CRC /SE. It should be noted that

the link was initially forwarded to professionals who are on the Register of Independent Accountants and Accounting Professionals and who are required to comply with the Continuing Education Standard. As there was no satisfactory response, the questionnaire was opened to the other accounting professionals registered in CRC /SE. It is explained that the research participants, especially in the qualitative stage were called RE 1 to RE 67, among which were highlighted the answers that summing up, in general, the perception of the professionals evaluated.

The analysis of qualitative evidence was conducted according to the scheme proposed by Birochi (2015), which is divided into the phases of selection (detection of errors in transcription), coding (excerpts related to the topic under study), tabulation (comparison tables), analysis (comparison between sources of evidence and with the literature, and interpretation (evaluation by the researchers). On the other hand, descriptive statistics techniques were applied in the quantitative approach to data organization, presentation, and synthesis (MEDRI, 2011).

4 Data analysis

The data analysis is divided into two response blocks, the first of which refers to the public characterization and the second to the elements of continuing education.

4.1 Public characterization

Based on the data collected, it was found that among the 67 respondents, the majority (67.2%; n = 45) were men over the age of 40, with a bachelor's degree (46.3%; n = 31) or at least one specialization (37.3%; n = 25) as the highest level of education. This finding is consistent with that of the CFC (2016), which found that the average age of accounting professionals is between 31 and 40 years old.

Regarding the professional situation, it was found that the majority, 34.4% (n = 23) of the respondents are employees of the private sector and owners of accounting or auditing companies (31.3%, n = 21). In order to analyze the scope of activity in accounting, checkbox type questions were used, which allowed respondents to select more than one answer, so it could be determined that the majority (83.6%) work as accountants, accounting experts (25.4%), financial analysts (19.4%) and auditors (16.4%). The general characterization of the public evaluated in this study is presented in Table 2.

Table 2 - Characterization of the respondent public

Gender	N	%
Female	22	32,8%
Male	45	67,2%
Age	N	%
18 to 30 years	08	11,9%
31 to 40 years	25	37,3%
More than 40 years	34	50,8%
Level of Education	N	%
Bachelor	31	46,3%
Graduate (specialization)	25	37,3%
Master	06	8,9%

Doctor	03	4,5%
Technical	02	3%
Professional Situation		
	N	%
Self-employed	16	23,9%
Accounting/Auditing Company Owner	21	31,3%
Private sector employee	23	34,4%
Public Server	07	10,4%
Area of Expertise		
		%
Counter		83,6%
Financial Analyst		19,4%
Accounting Expert		25,4%
Accounting Auditor		16,4%
Consultant		8,9%
Accounting Office Manager		2,9%
Tax Assistant		1,5%
University Professor		1,5%
Accounting Analyst		1,5%
Instructor and Business Manager		1,5%
Controller		1,5%
Human Resources Assistant		1,5%

Source: Prepared by the authors (2022)

4.2 Elements of continuing education

In this block, the qualitative and quantitative data of the research are presented simultaneously. Among the participants of this research, it was found that more than half, more precisely 50.7% (n = 34), are professionals who must comply with the rule of NBC PG 12. When asked about **mandatory participation** in the Continuing Professional Education Program, most respondents (73.1%; n = 49) said they agreed, while 26.9% (n = 18) said they disagreed.

Study participants shared that they agreed with the requirement and justified their opinion emphasizing that the **main benefit** is the highest quality in the provision of services, as seen in the speech of one of the following respondents, "It forces the class to stay current and provide higher quality services" (RE1). This finding is confirmed by Draz and Ahmad (2017), who emphasize the importance of the compulsory professional development program, pointing out that its existence is essential to prevent the accountant's performance from becoming obsolete and impaired.

At the same time, 26.9% (n = 18) of the respondents who disagreed with the obligation justified that the professional should seek continuous qualification without having to achieve a certain number of points per year: "Our profession requires continuous study regardless of this obligation" (RE5), "Continuing education should be a choice, a professional option, not an obligation, and since it is an obligation, the courses should be free" (RE37). In related research, Muzel (2018) finds that professional development is an integral part of professional development, regardless of an obligation. This result also extends the findings of Kaspina (2015), whose research in the Russian context argues that continuous professional engagement of high-quality accountants and auditors is one of the most important areas in terms of workforce development.

Regarding the requirement **to achieve at least 40 points** per year, 61.2% (n = 41) agree with this requirement, confirming that this is an appropriate number of points for professionals to keep up to date and a way to force them to constantly update. On the other hand, 38.8% (n = 26) disagree with this requirement, asserting that continuing education should be spontaneous and that requiring a minimum number of points is not a guarantee that the professional is up to date, as indicated below, "This score does not guarantee that it is updated" (RE17).

This respondent's perception confirms that while continuing professional development is an important measure to help build professionals' confidence in society, does not always guarantee that they will develop the skills and abilities necessary to provide quality services (LECHETA, 2019).

When asked what activities are undertaken during the year to achieve the 40 points required, 50.7% (n = 34) of respondents who must meet NBC PG 12 indicated that they attend courses, training, seminars, congresses, lectures, forums, specialization courses (Graduate/MBA), and teaching events (teach disciplines associated with the requirements of NBC PG 12).

Based on these results, it can be concluded that respondents prefer to undertake training activities of the "knowledge acquisition" type, which, according to Table I, Appendix II of NBC PG 12, includes, among others, courses, trainings, forums, congresses, and graduate studies, which can be assigned a score ranging from 1 (one) point per hour/course/event/discipline/year to 20 (twenty) points. And the "Teaching" type, for which a limited number of points of 20 (twenty) points per year is assigned according to Table II, Appendix II, NBC PG 12.

When asked how the activities carried out during the year help in their work, the respondents confirmed that these activities serve to improve and share experiences with other professionals, and said that: "the courses try to provide practical activities for daily accounting through interaction with professionals who live different routines and situations, which adds content to professional life" (RE10), "increasing the services offered to clients and even deepening knowledge" (RE17), "are essential for the good progress of the activities" (RE39).

In this sense, continuing education contributes in a relevant way to accounting professionals, since it tries, within its possibilities, to show the current scenario and the skills required for the exercise of the profession (SILVA et al,2016). The importance given to the exchange of experiences with professionals from other fields and workflows is also confirmed by Boud and Hager (2012), who emphasize that the workplace and the daily circumstances of the business environment create challenges and opportunities that promote learning.

About the annual points required by the PEPC, which are only valid if offered by **capacitors accredited** by the CFC/CRC system, most respondents agree with this requirement and claim that it is a way to control quality. However, they report that they do not perceive such effective monitoring by the Council of the quality of the courses offered, as shown below, "I do not perceive such effective monitoring by the Council about the quality of the courses demanded," (RE1), "Correct because the courses of updates have to start from accredited capacitors, avoiding the lack of control of compliance with the required"(RE14).

Regarding the **educational institutions** where the activities are carried out to reach the 40 points required by the PEPC, the research participants indicate that they carry out activities in consulting companies, public and private universities, and class council institutions. It should be noted that in the state of Sergipe, there are 07 (seven) capacitated institutions that are accredited and active in CRC /SE.

Concerning the **modality of the activities** carried out, most respondents (45.5%; n = 31) reported carrying out the activities only face-to-face, while 19.7% (n = 13) reported carrying out the activities only through distance learning, and 34.8% (n = 23) in a mixed way (face-to-face and distance learning). In the research conducted by Oliveira (2014), it was found that the professional development program should not only allow the implementation of distance learning activities, since face-to-face courses are extremely important for the exchange of experiences between professionals and the discussion of practical aspects of the profession.

About **number of courses** offered by the training institutions in the state of Sergipe to achieve the score required by the PEPC according to the area of activity, the majority (67.2%; n= 45) of the respondents stated that the courses offered are good and justified their opinion by stating that the institutions have a large number of courses that have been assessed with points, but in contrast, they claim that there is a need for more specific courses for some areas: "there is a need for more courses on specific and scored topics" (RE2); "courses in interesting areas, but could expand the offer" (RE31); "I believe there are areas that could offer more graded courses" (RE38). The perception of the professionals surveyed reinforces the findings of Silva et al., (2018) that the offer of not scored courses does not meet market demand.

Those who stated that the course offerings are excellent justify this by stating that "during the course of the year, it is possible to reach the 40 points with ease and even exceed them, depending on the number of courses taken" (RE34). Respondents who claimed that course offerings were poor justified this by the lack of variety in courses focused on specific areas, as evidenced by "there are almost no courses aimed at accounting experts" (RE3); "little variety and quantity" (RE20). In this context, the differences in opinion among respondents are confirmed by Murphy (2017), who also found significant differences in professionals' perceptions and practices regarding continuing education.

Relating to **quality of the training** events promoted by the Regional Accounting Council of Sergipe (CRC /SE), most respondents, 73.1% (n= 49), stated that the events were good, 11.9% (n= 8) said they were excellent, and the minority of 14.9% (n= 10) claimed they were poor.

Respondents who said they were good reported that the events are organized and address relevant topics that help update professionals, but that disclosure is poor and the number of courses scored for the program is low, according to the following reports, "They are good and meet the needs of professionals" (RE32), "[...] I feel the prior disclosure of such events is poor" (RE33), "there are not a large number of certified courses for continuing education offered directly by CRC " (RE 34).

Evaluating this perspective, we see that this result contrasts with the previous context, in which respondents question the scope and focus of the courses. It is not possible to speculate on the reasons that led to this opposition. It would be necessary to explore the failure in the dissemination of courses that might affect the participation of accounting professionals and the offering of courses that contribute to their careers.

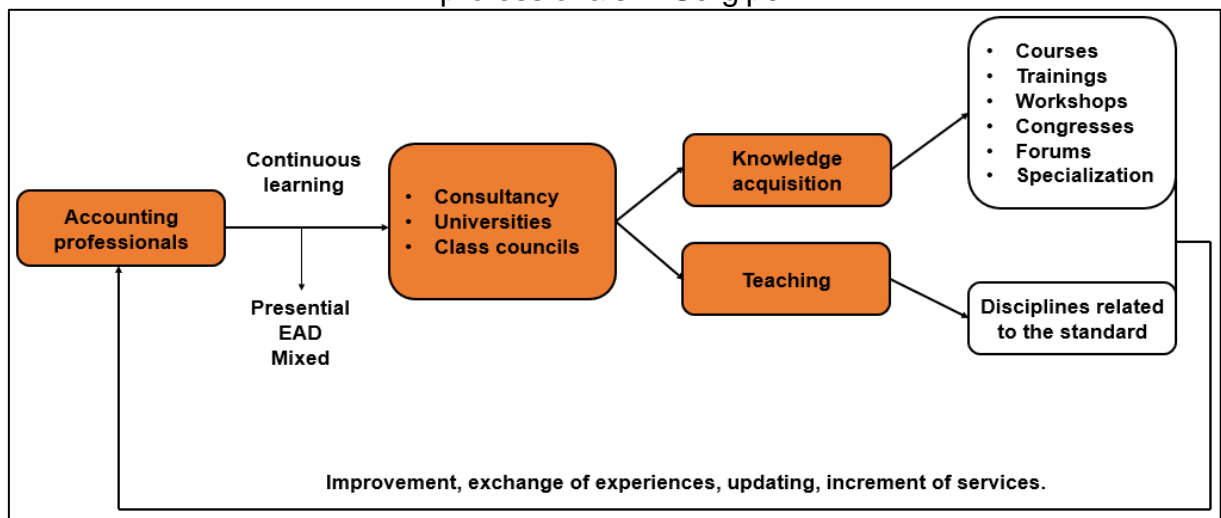
The participants who claimed that the events promoted by CRC /SE are poor justify this by saying that "the quality and workload of the courses need to be improved" (RE2); "professionals with little experience" (RE44). Considering this, it is likely that the low experience of the teachers may be a barrier to the participation of experienced professionals.

From this perspective, high attendance and evaluation of events is a positive point for the accounting category, as Murphy (2017) affirms that accounting professionals build learning in a continuous process that includes attendance at events and with significant periods of hands-on experience, thus subjecting themselves to formal and informal learning.

Regarding the **scope of the standard**, respondents were asked whether the Continuing Professional Education Program (PEPC) should be mandatory for all professionals registered with CRC. Most respondents, 59.7% (n = 40), believe that NBC PG 12 should be extended to all accountants, while 40.3% (n = 27) disagree that the program should become mandatory for all.

Due to the diversity of the results presented, Figure 1 was created, which presents an analytical structure of the continuing education process of the accounting professionals from Sergipe who participated in this research.

Figure 1: Analytical structure of the continuing education process of accounting professionals in Sergipe



Source: Prepared by the authors (2022)

As can be seen from the structure, accounting professionals, at least in Sergipe, seek continuous education through face-to-face, distance, and mixed education mechanisms. In addition, consulting firms, public and private universities, and institutions associated with class councils are the most sought-after accredited institutions by accountants in Sergipe.

It is worth mentioning that according to NBC PG 12 classifications, accounting professionals update and develop themselves through activities such as knowledge acquisition and teaching practice with professors of basic courses and specialization in accounting sciences and related fields.

In general, the participants in this study emphasize the importance of continuing education as a mechanism for improving accounting techniques, sharing experiences, and increasing the quality of services provided.

5 Conclusions

This study aimed to verify the perception of the accounting professional about the importance of continuing education. Questions about the compliance of NBC PG 12 in continuing professional education in the accounting sector in Sergipe and its importance to enhance the career of the accounting professional were analyzed.

Thus, in the perception of most accounting professionals, the obligation and compliance with the standard is an effective measure to update and qualify the services provided. For this reason, they are in favor of a possible extension of the obligation within the framework of the continuing professional education program (PEPC) for all accounting professionals.

Contrary to this idea, part of the respondents do not agree with the observance of the norm and, consequently, with the extension of the obligation. They emphasize that continuing education should be a choice and not an obligation since the profession itself requires constant updating. From this point of view, they agree with the updating independently. It is also added that the preference of respondents for training of the type "knowledge acquisition", which includes courses, lectures, training, among others. This result confirms the trend of preference for the "knowledge acquisition" modality, which was also demonstrated in the study of Morais, Martins and Alberton (2017).

It was also noted that face-to-face training is preferred, as it is reported to allow the exchange of experiences and discussions on practical aspects of daily life among professionals. Thus, at least in Sergipe, the results show that face-to-face continuing education has a greater potential and attraction for accounting professionals. Another point that was highlighted is the courses offered by the training institutions, which, according to the interviewees, despite reaching the required annual degree, show a lack of training in certain areas, such as accounting expertise.

The finding that the lack of experience of the capacitors, as well as the failure to disclose the events and the financial disbursement to carry out these activities, contribute to the lack of interest of professionals in continuing education should be the subject of reflection, reassessment, and the development of new pedagogical strategies by the Accreditation Body and the Regional Council of Accounting in Sergipe (CRC /SE).

In general, it can be stated that professionals consider continuing education as a valuable tool to gain more credibility and have more solid knowledge to perform their professional activity well. In addition, Sergipe accountants recognize that the accounting profession requires constant updating, as new demands require the representativeness of the accounting category and professional valuation.

The main limitation of this study was the number of participating accounting professionals, which prevented more structured statistical tests from being conducted. However, the results and discussion presented can be replicated, modified, and confirmed in other realities and similar units of analysis. Another limitation of this study

was the constrained speeches of courses with limited offerings in the context of Sergipe, which made it difficult to draw conclusions about the thematic areas that should be offered by instructors.

For future studies, it is suggested to increase the sample size in Aracaju and other Brazilian capitals. Other suggestions would be to study the lack of dissemination of the courses, which could affect the participation of professionals, as well as the dissatisfaction of professionals with the provision of training in certain areas. Other suggestions would be to investigate the lack of dissemination of the courses and their impact on compliance with the NBC PG 12 standard and on the professional performance of accountants. Similarly, the reasons for the paucity of specific courses in certain areas can be explored. Moreover, it is also appropriate to evaluate this issue from the perspective of the training institutions.

Further studies could also assess the benefits gained by accountants (in their various categories) who frequently take advantage of formal training, including in terms of career advancement. Furthermore, it is possible to check the compliance of the continuing education programs with the accounting practices of the self-employed and civil servants, in order to create specific orientations (content and topics) for each professional group.

Considering the understanding that continuing education is the starting point and the fundamental element for continuous learning, updating, and training for professionals from different fields, it is noteworthy that this study has achieved its objective, since it has evaluated the perceptions of accounting professionals about the importance of continuing education, in addition to contributing to the identification of the preferences, perceptions and participation of this public in Sergipe.

It can be concluded that the main contribution of this research is to present an empirical picture of the practices and preferences in continuing education according to the requirements of NBC PG 12 among accounting professionals from Sergipe, from which new or similar findings can be derived in other entities of the Federation. In addition, the results of this research may lead to improvements and/or adjustments in the standards of NBC PG 12 to encourage greater participation by the different groups of accounting professionals.

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