



THE IMPORTANCE OF ACCOUNTING IN THE ADMINISTRATION GRADUATE COURSE

THE IMPORTANCE OF ACCOUNTING MANAGEMENT IN UNDERGRADUATE PROGRAM

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SUMMARY

This article will address the importance of interdisciplinary study, involving the disciplines of administration and accounting for the learning process of UNIFAP undergraduate business administration students. The concepts exposed in the course of this article will show the relevance of accounting for obtaining effectiveness and efficiency in the management of small, medium and large companies. Therefore, we will demonstrate the importance of the accounting tool for the administrative and financial activities of all social segments, and finally, assist future administrators in the management of future enterprises, so that they can conquer their space in the job market, which is increasingly globalized and fierce.

KEY WORDS: Administration course. Accounting. University graduate. Accounting tools.

ABSTRACT

This article discusses the importance of interdisciplinary study involving the disciplines of management and accounting for the learning process of students of graduation in management UNIFAP. The concepts exposed in the course of this article, show the relevance of accounting in order to obtain effectiveness and efficiency in the management of small, medium and large enterprises. Therefore, we will demonstrate the importance of accounting tool for the administrative and financial activities of all social sectors, and ultimately help future administrators in the management of future projects so that they can hold his own in the labor market, increasingly globalized and fierce.

KEYWORDS: Administration Course. Accounting. Graduation. Accounting tools.

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INTRODUCTION

There are currently 29,507 undergraduate courses in administration in Brazil, distributed among 2,377 higher education institutions, private and public - statistics from the Higher Education Census, conducted in 2010 by the National Institute of Educational Studies and Research (Inep) of the Ministry of Education.

The state of Amapá has 7 Business Administration courses, taught in public and private institutions. At national and regional level, we find the discipline of general accounting, as a mandatory part of the curriculum of the course. Because it is considered necessary by higher education institutions, regional and national boards of directors, aiming at a more complete learning of the administrator.

In this sense, this article proposes to explain the macro symbiotic relationship between higher education in Administration and its elective affinity with accounting sciences.

This article discusses the importance of accounting for the administrator, who has passed and still undergoes an evolution of many years, until reaching the present day. Our focus is to present it as a fundamental analysis, management and decision tool, which accompanies companies from the cradle to their peak of development. In the business environment, the managers' accounting skills and competences determine the period of activity of their companies, because in order to achieve efficient and effective management, appropriate administrative tools must be presented.

Thus, we intend to explain to all readers the many confluences, which bring Accounting Management closer together. Therefore, in the first topic, we will address the contact points of the two sciences through some of the main theorists of both. In the second, using specialized bibliography, we will deal with how both sciences are present in the day-to-day of administrators. Culminating with the third topic, where we will address the synesthetic capillarity of accounting in the disciplines of: "Financial Mathematics", "Financial and Budget Management", "Financial and Asset Management", that are present in the Curricular Matrix of the undergraduate course in Administration.

TOPIC 1

The Importance of Accounting in the Undergraduate Course in Administration.

Public and private administration can be classified as an urban phenomenon in the “eastern and western world”. In the great empires of antiquity, built in the territories of the “Fertile Crescent”, it prospered through satrapies (provinces). Vast areas were able to become economically productive through Babylonian, Sumerian, Phoenician administrative practices, etc. With the advent of the English Industrial Revolution in the 18th century, there was an intense population displacement from rural to urban areas. Time of consolidation of Economic Liberalism, theorized by Adam Smith, and John Locke, in the books: "The Wealth of Nations" and "Second Treaty on Civil Government", respectively.

Theory and practice together enabled the emergence of scientific research, applied to the productive processes, social relations in the industrial scope, growth and consolidation of the industrial processes, as stated Taylor (1856-1915) in his work “Principles of Scientific Administration”, which identified three evils in industries: systematic loitering, ignorance by the workers' work management and the lack of uniformity of work methods. To solve these problems, Taylor proposed the Rational Labor Organization (ORT), which proposes to seek the quickest and most efficient way to perform a task, thus replacing the observation of neighboring comrades, which led to different forms of execution.

According to Chiavenato (2003), the French “Henri Fayol” (1841-1925), unlike its North American contemporary, the explanations and solutions for achieving maximum productive efficiency in the factories, were linked to task definitions. Fayol disagreed with him, as he attributed to the company's bodies the role and responsibility to achieve efficiency. To do so, it was enough to dispose of them properly.

Focused on public or private assets we have Accounting: alphanumeric records, balance sheets, balance sheets, etc. Similar to Administration, Accounting was also present in the great empires of humanity. In Ancient Egypt, it was in charge of the scribes who used it in hieroglyphic records. Through it, the great silos of the Pharaoh could be supplied during prolonged droughts, as it appears in the Bible, in the famous case of “Joseph of Egypt”.

In this sense, far from being an exotic practice, linked to supernatural phenomena, there are misinterpretations of the graphic records made by the scribes. Accounting is the science that studies, interprets and records the phenomena that affect an entity's assets. Achieving its purpose through the registration and analysis of facts linked to

the formation, movement and other changes in equity. In this way, it ensures control and provides its administrators with the necessary information.

In Brazil, accounting has a privileged administrative trajectory, honored along its path by many presidents of the republic: Rodrigues Alves, Getúlio Vargas, etc. But, it was with the Law No. 11,160, of August 2, 2005, With Change in the caput of art. 1 of Decree-Law No. 1,040, of October 21, 1969, which provides for the Regional and Federal Accounting Councils, that this practice has been gaining more and more notoriety in small, medium, and large Brazilian corporate corporations.

Target of many classifications, para Marion (1998, p.24), “Accounting is an instrument that provides the maximum amount of useful information for decision making inside and outside the company”. Therefore, the information provided in their records must follow the rules and principles required by Accounting itself, as previously defined by law, in addition to presenting the reality found in companies. Among its instruments for measuring / approving accounting records, we have the Audit, and its practical effects on the good governance of public and private companies, making the financial statements reliable. For Attie (1998, p.25): “Auditing is an accounting specialization aimed at testing the efficiency and effectiveness of equity control”.

In view of the above, Administration and Accounting, over the centuries, they have been present in the social trajectories of great empires, powerful armies, trade companies, craft corporations, religious orders, etc. Always providing its operators and / or administrators with levels of efficiency and effectiveness. Regarding this successful trajectory, his most impactful contributions were yet to come. It is precisely on the “floor of the factories”, and / or in its “administrative bodies”, that the Administration, and the Accounting amalgamated in favor of the solidity of the English industrial complexes of the 18th century. Technologically outdated in a short time by the newly created USA and Germany - certainly the North American expanses and natural riches of the “Bonn Valley” in Germany help to explain how Queen Elizabeth I’s powerful empire was surpassed by these two countries.

However, the use of administrative methods, and of Accounting in these places, will encourage the reader to understand the process as a whole, and its perpetuation until today. Therefore, the use of these two sciences in business spaces, makes it possible, as previously

stated, to achieve effectiveness and efficiency in tasks, bodies and accounting control in order to perpetuate the ventures and generate return and multiplication of the invested capital.

Be aware of the trajectoryThe historical era of Administration and Accounting favors our approach to both. Through them we will be able to exercise the office of business administrators, having a careful look at the “economic guts” of the institutions. These would be enough reasons to increase our involvement with Accounting, but there are still others, as we will see in the other topics of this text.

TOPIC 2

When it comes to Accounting, many delimit on concepts related only to companies. For this reason, this science is seen as complex, bureaucratic and unrelated to the citizen's daily life, summed up in numbers and accounts used by specific people in a company.

Taking into account the importance of Accounting, we can say that a bond of trust is created with those who use it, as it accounts for various data related to the financial situation of a company and reliably informs various situations to those responsible, assisting in making decisions that separate success from failure.

Accounting has its complex side, but its functionalities go beyond that, leaving aside the use of this science only as a work tool. We can use it on a daily basis, when we create monthly spending plans, control the outflow of money, among other things that we have through calculations on finance.

We use calculations daily: when we look at the clock and check the time, as well as, to sweeten the coffee, when we use a determinednumber of sugar cubes or drops of sweetener. When paying the collective transport fees we calculate the change, and so on. Our daily lives are surrounded by numbers, and without themwe would be lost.

For Castro and Palhares (1990, p. 19), “It is in this panorama that the double-entry method emerges and the appearance of Accounting as a method of control and registration of commercial operations, which was only possible due to the simultaneous existence of certain elements, which are: writing, arithmetic, private property, money, trade and capital ”.

TOPIC 3

The Importance of Accounting in the Undergraduate Course in Administration.

In undergraduate courses in Administration, methodological, theoretical, and cognitive approaches similar to other areas occur. However, the insertion of accounting content in its curricular matrix assumes proportions essential training of administrators. This phenomenon is due, among other things, to the relevance of equity in the daily exercise of the administrator. Characteristic so intense that it borders on omnipresence in general management.

This dynamic, specific to the Administration course, and its connection to Accounting, it is also noticeable in the newly created undergraduate course in Administration at the Federal University of Amapá - UNIFAP. Its curricular matrix presents at least three subjects intrinsically related to Accounting: "Financial Mathematics", "Financial and Budgetary Administration", "Administration of Financial and Asset Resources". In this sense, knowing and understanding the logics that order and govern double starts, net worth, financial statements, etc. are vital concepts for undergraduate Business Administration students, because they can provide them with successful and promising academic performance. career insertion professional.

In this view, Accounting loses its exogenous character due to having its origin in the accounting sciences, and is coated with humanistic / administrative elements. With this "outfit", it guarantees its presence in the most varied business sectors, going from the "factory floor", to the management councils of large corporate corporations, and influencing various processes in micro, small, medium and large companies.

Be it in a conceptual way, or through its elements specific (compound interest, formulas, applications, and financial evaluation of projects) financial mathematics tends to approach accounting during the manager's professional practice. Although they have of a certain independence, to analyze the phenomena inherent in capital fluctuations, their approaches lead us to the understanding of reports and financials, coming to resemble balance sheets.

With the discipline of "Financial and Budgetary Administration", when dealing with company finances, she brings in her mission, the understanding and use of finances in transactions and businesses with money circulation. Therefore, we can say that all this movement of resources can only achieve the expected results when we organize it by degrees of liquidity (capital), or demandability (results), concepts widely used in accounting.

Finally, in the discipline "Administration of Financial and Patrimonial Resources", the proximity to accounting is even more explicit, and both share nomenclatures: Stock, capital, wealth, among many others, offering students abroad understanding of financial, commercial and logistics dynamics.

Thus, in this topic we realize how vital the study of Accounting for Administration is, and how its theoretical and practical domain favors undergraduate students at "UNIFAP" greater success in other subjects of the undergraduate Business Administration course.

METHODOLOGY

The methodology used in the scientific article was explanatory and inductive.

In this scientific article, the explanatory research aims to clarify the importance that accounting has for the professional life of the administrator. Based on theoretical references, bibliographies and historical factors, we approach the context that inserts accounting within the scope of Administration.

For Vergara (2000), bibliographic research is developed from material already prepared: books and scientific articles.

THE research carried out addressed studies, analyzes and interpretations the historical facts surrounding our theme. Our purpose is to show the factors and variables that relate Accounting with Management.

During the research, the inductive method was used, because historical and external factors, such as applicability in the day-to-day of the theme, make it possible for the reader to perceive the continuous evolution of thought on the subject. Thus, induction will move from individual to general reasoning. Inductive reasoning is a type of logic that, starting from particular premises, has a universal conclusion.

We seek to define and address how Accounting and its disciplines, "Financial Mathematics", "Financial and Budget Management", "Financial and Asset Management" are applied in the undergraduate course in Administration, and how they contribute to the Administration and professional life of the individual. In this way, research was carried out with regard to the theoretical and bibliographic framework, to relate the applicability of these activities in daily life.

CONCLUSION

Given the above, the importance of accounting in undergraduate Business Administration is well known. Undergraduate students in administration of “UNIFAP”, as they invariably originated from high schools, they did not have the opportunity to learn pedagogical content linked to professional insertion, such as integrated high school courses: accounting technician, administration etc. For this reason, the teaching of accounting in the first semester of the undergraduate course is strange, which is extremely necessary, as we were able to gauge throughout this research.

Accounting, as demonstrated, is an important theoretical and practical tool in the graduation and subsequent professional practice of administrators. Through it, we can better understand the mechanisms of operation of other subjects of our course, such as: “Financial Mathematics”, “Financial and Budgetary Administration”, “Administration of Financial and Asset Resources”, and gain excellent jobs in the market dispute global.

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