

THE LEARNING ATTRIBUTES FORMING THE LEADER OF ACCOUNTING: A NEW ESSENCIAL COMPETENCE OF ORGANIZATIONS

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Resumo

This paper aims to create a new image of accountants as leaders with professional skills, a broad syllabus, leadership skills, and social responsibility that go beyond the technical characteristics related to accounting. The study was conducted using a quantitative method applied to professors and academic students in the Bachelor of Accountancy course at the Universidade Federal de Rondônia (UNIR). The goal was to identify the Learning Attributes that a leader in accounting could pursue to meet the expectations of any level of an organization. The study found that the Learning Attributes of a leader in accounting can significantly influence the responses that the market expects. The research concluded that successful leaders in accounting must possess various behaviors such as actively listening to their team and themselves, having self-knowledge, suspending judgments, implementing innovations, delegating tasks, promoting self-confidence, giving feedback, actively participating in decision-making, and adhering to rules of moral conduct. In summary, this research highlights the importance of developing soft skills for accountants to succeed as leaders. By expanding their skill set beyond the technical aspects of accounting, accountants can become successful leaders who positively impact the market and the organizations they serve.

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ABSTRACT

This paper aims to create a new image of accountants as leaders with professional skills, a broad syllabus, leadership skills, and social responsibility that go beyond the technical characteristics related to accounting. The study was conducted using a quantitative method applied to professors and academic students in the Bachelor of Accountancy course at the Universidade Federal de Rondônia (UNIR). The goal was to identify the Learning Attributes that a leader in accounting could pursue to meet the expectations of any level of an organization. The study found that the Learning Attributes of a leader in accounting can significantly influence the responses that the market expects. The research concluded that successful leaders in accounting must possess various behaviors such as actively listening to their team and themselves, having self-knowledge, suspending judgments, implementing innovations, delegating tasks, promoting self-confidence, giving feedback, actively participating in decision-making, and adhering to rules of moral conduct. In summary, this research highlights the importance of developing soft skills for accountants to succeed as leaders. By expanding their skill set beyond the technical aspects of accounting, accountants can become successful leaders who positively impact the market and the organizations they serve.

Keywords: Learning Attributes. Accounting Leader. U Theory. Situational. Leadership. Accounting Process.

1 INTRODUCTION

Accounting professionals have been pushed for years to contribute more incisively to the strategy and decision-making process of organizations in general (IFAC, 2011; Nitzl & Hirsch, 2016). Nevertheless, it is still remarkable the conception, in the corporate world, that accounting is only oriented by the past things, attached to strict regulations and incomprehensible procedures, laying users and or non-specialists (Carvalho, 2010).

One of the immediate reflections of the evolution of the characteristics of the professional of accounting is at the university syllabus of the courses related to this field education. This challenge is imposing the professional planning development, which may be possible throughout educational entities. In this regard, these organizations must be acting according to the most modern expectations of the labor market. This transformation should also include modernization of the syllabus of the teaching program on Bachelor Accounting course for the current reality and for the improvement of academic subjects that are more oriented to the market needs, presenting innovative and effective practices and methodologies of teaching. (Vendramin, 2018).

The Situational Leadership theory is based on the belief that individuals can have the initiative to grow themselves, and that there is no unique leadership style that is pointed out as the best to encourage their development on their careers. It is also about the discussion that a complete leader must be flexible and able to adapt his/her leadership style to different situations (Blanchard *et al.*, 2019).

Considering the premise of the constant organizational demands for professionals that are capable of solving complex organizational challenges, it is essential to identify the role of leadership in accounting, aiming to build a new image of the leader of accounting combined with a broad syllabus, leadership skills and social responsibility, especially from a profile that transcends functional

characteristics and techniques related to accounting activity, contemplating the human, spiritual and social aspects (Thomson, 2008; AICPA, 2013; Vargas, Gatica & Gracia., 2015; IASB, 2018).

It is a recurring theme discussed on the references of the accounting's scholarly field of studies about organizations, there are many consolidated studies on the field of "leadership." Specifically, when analyzing the Situational Leadership, there are several authors that have been focusing on the evolution of this theory and its conceptual discussion, as well as in its application to organizational own reality (Hersey & Blanchard, 1986; Silva & Kovaleski, 2006; Blanchard, 2019; Bates, 2014; Thompson & Glaso, 2015; Tortorella & Fogliatto, 2017).

In terms of the definitions and discussion about the Theory U, some research is being distinguished by the deep unfolding of its elements (Scharmer, 2010, 2014; Heller, 2019). Other studies have been published using Theory U in teaching and learning (Nascimento *et al.*, 2016; Calia, Oliveira & Demarzo, 2018).

Comparatively to the general competencies of the accountant, several studies dedicated to the application of these concepts, discussion of the theme, as well as the profile demanded by the labor market (Cardoso, Souza & Almeida, 2006; Carvalho, 2010; IFAC, 2011; Orlandi, 2015; Král & Šoljaková, 2016;). There are some papers also discussing the relation of the accountant's competencies and sustainability-related topics (Joshi & Li, 2016; Bernado, *et al.*, 2017). Finally, studies dealing with the accounting area, specifically regarding the formation of the accountant and the ethical aspects on the practice of their profession must be highlighted here. (Marin, Lima & Casa Nova, 2014; Marion & Santos, 2012; Rodríguez & Rico, 2017; Kelly, 2017; Vendramin, 2018).

Although there is an extensive scientific work published using the theories of Situational Leadership, Theory U and Accountant Skills, the same scenario is not observed when the scope is the meeting of these three Theories together, in other words, used on the same approach. As mentioned on the objectives of this research, the results to be achieved, and what justifies the mobilization of this study, concerns the identification of the contributions of the three axes (Situational Leadership, Theory U and Accounting Process), to identify the perception of professors and undergraduate students of the Bachelor of Accountancy course at the *Universidade Federal de Rondônia (UNIR)*, taking into consideration the Learning Attributes that the leader of accounting must pursue when facing the expectations at any level of organizations.

Following this discussion, after the preliminary reflection and observing the current needs of a changing world, it becomes clear the importance of the debate in the current scenario for the professional of accounting. Facing the needs to know the subjective variables that compound the leadership of accounting on organizations as the future that is emerging, the main question is: Which Learning Attributes the leader of accounting must develop according to the perceptions of professors and undergraduate students of the Bachelor of Accountancy at *UNIR*?

It is important to emphasize that no specialized bibliography was found describing the term "leader of accounting" as a theme, during the construction and data collection of this paper. Therefore, when this paper refers to the term "leader of accounting", every accountant, at any organizational level, must pursue the sum of these Learning Attributes as a formation of potential leaders. It is also added that this term aims to transgress the syntax of the word leader as a common noun of two genres (in portuguese) to consider it as an adjective, that is, bringing also the meaning that being a leader could be potential characteristic of an accountant professional.

2 THEORETICAL FRAMEWORK

2.1 Concept of Learning Attributes

The core competences, according to Prahalad e Hamel (1990), can be understood as the collective learning on the organization, particularly the coordination of the production skills and the

integration of multiple rapid technological changes. It is also associated with the work arrangements to the aggregated value. The essential competence involves people from various levels and positions in the organization, due to its characteristic of inter- and intra-personal communication, enabling greater knowledge beyond the organizational boundaries.

The practices are defined as what individuals can accomplish, performing their labor, to achieve results. For example, there is the known leader's skills to would guide the direction and vision of the employees, focusing on the client while making decisions. Therefore, attributes are conceptualized as knowledge, skills, and other peculiarities that individuals bring to their labor, which enable them to act in leadership tasks, that is, they can be the raw material of performance. A leader is able, for example, to manifest "being willing to work", "being motivated" and "being risk taking" as particular attributes (Klemp,1998).

As an implication of the objective of this research, the theoretical and practical focus on the learning demands attached with the Theory U developed by Scharmer (2010), which characterizes two types of learning sources: downloading past patterns and performing by operating from the whole taking into consideration the future as it emerges. The author says that downloading past patterns is based on the ordinary learning cycle (behaving, observing, reflecting, planning, acting, suspending), in addition, performing by operating from the whole in the future as it emerges, is based on the process and practice of presencing (discontinuing, redirecting, letting it go, letting it come, foreseeing, calculating in practice, incorporating, connecting to the source).

Still in this approach, according to the concepts exposed by Silva (2019), it can be inferred that the Learning Attributes, for this research, are those knowledge, skills and other particularities that individuals apply in order to improve the field they work in, obtaining as a result of the constant change of behaviors when pursuing both organizational and personal better results, downloading past patterns, through practices such as observing, reflecting, planning, as much as from future as it emerges. For all purposes, on this paper, when the author addresses the terms "practices", "attributes" and "competence" They will be referring to Learning Attributes (Silva, 2019).

2.2 Situational Leadership

Leadership, for centuries, has been studied under a lot of approaches and perspectives, but still nowadays, there is no doctrinal consensus about its conceptualization (Day *et al.*, 2014; Carvalho Neto, *et al.*, 2012). It can be assumed that, perhaps, this may be because of a "widely studied and poorly understood phenomenon" (Burns, 1978, p. 2; Fernandes & Vaz, 2010, p. 147), or even because leadership can be institute applied, influenced, and shaped according to the changes on the paradigms of society, institutions, and the historical moment the researcher is inserted on (Nelson, 2010).

Hersey e Blanchard (1986) have already indicated that a leader's ability to adapt his/her style of behavior to the situations and needs, of the led people, is what makes leaders successful, and these situations include the employee, the organization, and the task. Moreover "in order to a person be encouraged to give their best version of him or herself to the organization, the leadership must find and adapt to the level of development in which every person is" (Blanchard, 2019). According to these same authors, the legitimacy of this leadership style comes from the perception and approval, by the led people, according to the way their leader can influence them positively.

Situational Leadership presents a link between directing, coaching, supporting, and delegating, in which the leader will evaluate his followers and alternate his/her leadership style, being flexible or dynamic. Thus, these leadership theories explain four basic model styles of being a leader according to the Situational Leadership II: Directing (E1), Coaching/Training

(E2), Supporting (E3) and Delegating (E4). These are the four basic levels that correspond to development: D1 - low competence, high commitment; D2 - from low to some competence, low commitment; D3 - moderate to high competence, variable commitment; and D4 - high competence, high commitment (Blanchard., 2019). So, the table 1 shows us the leadership styles and levels of development of Situational Leadership II.

Table 1 - Levels of development and leadership style

Level of Development	Corresponding leadership style
Level of Development 1 (D1): this is the enthusiastic beginner who has low competence and high commitment. This person is likely to learning and can be confident but only in the beginning of the process.	Directing -> Leadership Style 1 (E1): It requires a lot of practical task-oriented guidance and a little support and personal attention. The emphasis is on presenting how things are elaborated, offering tips and plans in different levels and allow the leaders to explore their labor.
Level of Development 2 (D2): the disappointed employee has some competence and low commitment. The person who reaches this level noticed that the reality has a lot of inconsistencies and that real-life work is more difficult than theory. Because of this, their self-confidence may fluctuate.	Coaching/ training -> Leadership Style 2 (E2): This leadership style covers high supportive and behaviorist leadership. Involvement, encouragement and correction are indicated.
Level of Development 3 (D3) the capable but cautious employee. Their competence is measured between moderated and high, and their commitment is variable Their performance is evolving, so it's not necessary to focus on directional leadership. However, they employee may still have low self-confidence	Supporting -> Leadership Style 3 (E3): This style covers low guidance and high support behavior. Attention, listening, encouragement and feedback by the leader to their led employees at this point.
Level of Development 4 (D4): the self-confident employee who has high competence and high commitment. This is an effective team member who works independently and inspire the others.	Delegating -> Leadership Style 4 (E4): This leadership style covers low management and low supportive behavior. The recognition of achievements and the availability and the release of resources, so that could make the employee continues to perform well and self-confident and seeking incentives to keep growing. The leader offers freedom, but without enable that things that could getting out of control.

Source: Blanchard (2019)

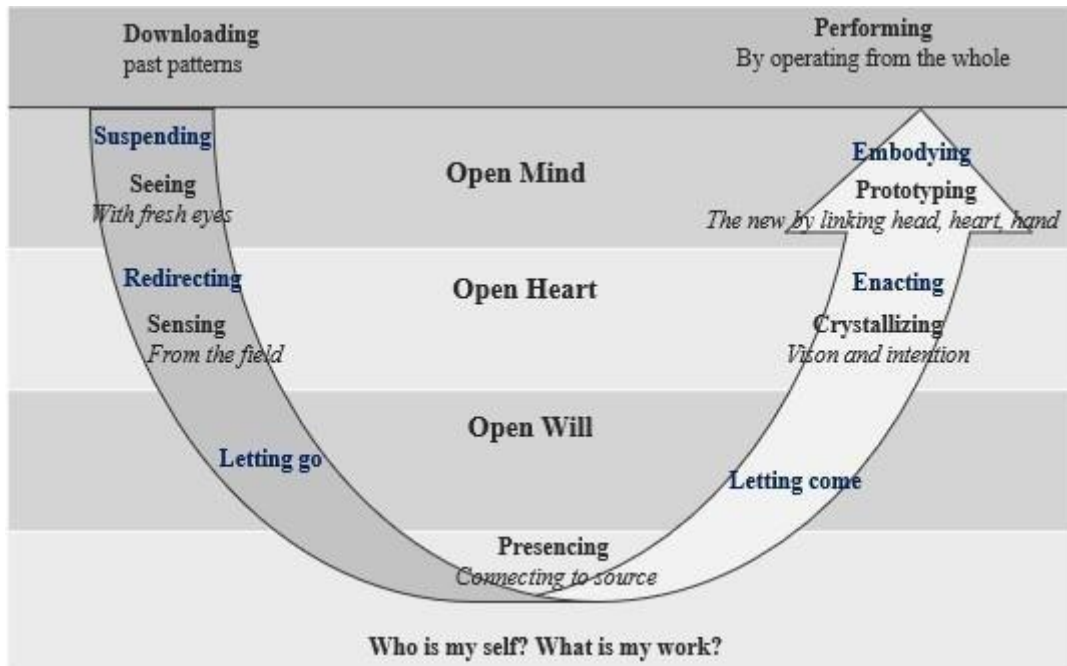
Therefore, it is emphasized that Situational Leadership differs from the other ones by advocating that the leader must have the ability to diagnose the staff. It is so important that the leader develops the perception to diagnoses the staff, so that it is possible to define how they would behave, because "in any situation in which a team may be, leadership always must perform its basic functions of managing focusing attention on the objectives" (Silva & Kovaleski, 2006, p. 2).

2.3 Theory U and Learning from the future as it emerges

Theory U has its essence from the phrase "learning from the future as it emerges", a term that can be substituted by by presencing. Scharmer (2010), on his research tried to delineate a social technology, through transformational change, that allows leaders in all segments of our society, inclusively individually, to overcome the already existing challenges. This theory works as a step-by-step type, with defined phases: downloading past patterns; seeing with fresh eyes; sensing from the field; presencing (union of the words *presence* and *sensing* meaning presence and feeling); crystalizing; prototyping the newby linking head, heartand hand, and embodying. It is worth to mention that all these steps, in other words, the beginning, the middle and the end, are shown in a picture that has the format of a letter U, realizing Theory U.

The Theory and methodology U say a lot about the aspects of leadership, especially leadership in times of great evolution and systemic changes. This leadership can come from all the levels, since significant innovation is about making and taking after interests in a lot of ways, not only about these new ideas. Accordingly, the complete format of the letter U is shown in Figure 1 below, clarifying the diagram indicated by Scharmer (2010, p. 33).

Figure 1 – The complete letter U



Source: Scharmer (2010)

The journey U distributes your steps in three main movements. The decline of the format of the letter U traces the movement of letting go, redirecting, seeing with fresh eyes and finishing on the downloading past patterns process and indicates an immersion that includes discontinuing old habits of judging and, seeing the employees with new eyes (a), redirecting the attention – feeling what is around us (b), and letting go of the old patterns (c). The lower part of the format U, points out the movement of remove and reflecting, including the step of presencing where the leader is capable of being in silence and reflect on what was perceived when declining, and allow all the inner knowledge to come to light (d). Finally, the rising on the theory of the format U points directly to the movement letting come to explore the future, observing carefully what you are doing, which includes: crystallizing the vision and intention of the future as it is emerging – a vision, an intention (and), prototype - create what is possible at the moment, something small, fast and spontaneous, able to generate quickly a return or feedback of what are the needs to evolve in the creation of an idea (f), and performing by operating from the whole, acting from a new place, with a greater potential for real change (g) (Scharmer, 2010).

In a few words, to apply this process on organizations, it is necessary to empower this theory as a current practice. It consists of seven cognitive stages, and the idealization of processes focuses on the awareness of the present, which enables the construction of the future, in which requires mind, heart, and willingness open to learning. With an open mind, you can feel empathy or see a situation through someone else's eyes. With an open heart, the leader must redirect the focus, removing it from him/herself, the leader will be able to feel what is important

to the issue that was raised before. Seeing with fresh eyes, it is possible to let the past go away and let the new changes and possible solutions come (Scharmer, 2014).

2.3 Studies related to skills and academic background developed while studying the Bachelor of Accountancy Course

According to the Report *Competent and Versatile*, launched by *International Federation of Accountant* (IFAC) (2011), accounting has been outstanding on organizations, changing, and narrating events that reflect on strategic positioning in generating value for the company. With the advancement of technological science, the professional of accountancy is the active co-worker agent that is transforming the decision-making process. The report also denotes that the business scenario has required increasingly entrepreneurial employees, inclined to take calculated risks, with functional primacy, thirsty to acquire knowledge, which sustain a high level of relationship with their peers, in the most diverse business areas (IFAC, 2011).

For this reason, there is a change occurring on the profile of the accounting professional, we can observe a professional who has a growing participation in decision-making on the organizational processes. The accountant's new profile must be of a person with professional skills, comprehensive training, leadership skills and social responsibility (Vargas, Gatica & Gracia, 2015). The accountant is a kind of "guardian angel" for the organization, becoming its deepest expert, having the potential to operate in favor of his/her continuity and growing on the marketplace (Montaldo, 1995, p. 32). In addition, the continuous professional development is an especially important characteristic for the quality of all accounting professionals' activities, as well as the way to support and verify that they are continuously improving their skills (Král & Šoljaková, 2016).

The leaders of accounting must have high communication skills to ensure that the organization's financial information can be understood for all. In addition, it is necessary to develop preconditions for the improvements of these skills, and for the ability to deal with people and be assertive when hearing their opinions and making them as protagonists (Král & Šoljaková, 2016).

The management of accountancy should look for the direct communication and work more actively on business planning, rather than simply providing reports and other information on demand. In addition, the most important task for the administrative accountant, as subordinate at the beginning of the organizational relationship, is to ensure the trust of your senior management in relation to your skills (Nitzl & Hirsch, 2016).

Leadership skills also involve building an ethical culture within the organization (Kelly, 2017). Ethical and moral responsibility are imposed both by the profession and by the individual themselves, to manifest an irreprehensible conduct. Marion e Santos (2012) for a long time, sustained the importance of the accountant professionals the need of continuous reading of the Code of Ethics by these professionals since the code guides the values and professional attitudes of these specialists (Král & Šoljaková, 2016).

Cardoso, Souza e Almeida (2006) had investigated the level of adherence of the accountant in relation to the new demands of the labor market, being 77 of the accountant professionals linked to the 150 best companies to work in the whole world. The study revealed that the level of adherence was low and that the agenda of continued training or coaching of the accountants contemplated the development of (70.1% of respondents), rather than new personal or business management skills.

Marin, Lima and Casa Nova (2014) wrote about some of the professional profiles of undergraduate students of Accountancy of Economics, Administration, Accounting Sciences and Tourism Courses of the *Universidade of São Paulo*, under the aspect of the technical

content and professional positioning. The authors recognized the high level of theoretical knowledge of accounting academic students, however, it could indicate opportunities for improvement on practical accounting knowledge and in relation of the academic formation of the leadership profile.

Orlandi (2015) denotes that there is still a little concern about the main skills that must be taken into consideration to be in management. The author tried to identify limitations and capabilities that could impact the performance of accountants facing of the challenges and requirements of the accounting profession. The analysis emphasized the performance of accounting professionals in Brazil. However, a high standard of self-perception related to competences was evidenced, taking into consideration the more important for the practice of the accounting profession, however, a little attention is still being paid to management skills, specifically about the research field of leadership (Orlandi, 2015).

A study made in Bogota, addressed questions about the skills needed for accountants working in small and medium-sized enterprises. The result indicated that it is essential the fully qualification of the accountants, that is, to go beyond technical education, given the necessary importance attributed by employers to basic skills (which refer to the criteria necessary for the development of the professional in a specific field) or generic (those that are common to a professional branch), that in all cases have predominated over specific competences (Rodríguez & Rico, 2017).

3 METHODS AND APPLICATIONS

In terms of the methods chosen to be applied in this research, there will be used the quantitative method, in relation to its purpose because it is more descriptive. In respect of the investigation procedure, this is a field study with a cross-sectional time frame (Creswell, 2010).

The construction of the research instrument was based on knowledge of the Theory U, Situational Leadership and on the Competencies of the Accountants (named Accounting Process) that, through the technical functions, values, and relationship with leader of accountant, as well as the continuity of maintaining in the learning process, it can increase its knowledge, technological and behavioral skills with an economic, social, environmental, and institutional perspectives.

Therefore, for the construction of this paper, there are some adaptations of techniques needed, such as Osborn's Checklist and Heuristic Redefinition. The Checklist elaborated by Osborn, the creator of the classic "brainstorming", is a collection of tools that we can use to transform an existing idea and create another from it. This theory also applies, through the generation of ideas, to the development of new products from old ones, among other things. In relation to the Osborn's Checklist there are no strict rules. Thus, according to Osborn (1953) and Dell'isola (2012), the users of this Checklist could change it freely and, on the way, they evaluate that it could be more interesting for their own reality, creating, if they preferred, an independent version, according to the needs of their own organization. For this purpose, the authors had chosen some verbs, based on the abovesaid theories. Therefore, the checklist of Osborn and the one prepared by the authors are presented on Table 2.

Table 2 - Osborn's checklist and the customization

Verbs (Osborn's checklist)	Questions	Verbs (Creation based on Osborn's checklist)	Questions/constructs
Adapt	Which other product or service is like this one? What other ideas does this product or service suggest? Does the past offer a parallel? What could copy from my fellow competitors?	Downloading;	Theory U: Should we punt into action the usual patterns of practice? conversation? thoughts?
Modify	Is it possible to modify the meaning, color, movement, timbre, smelling or shape? What other modifications are possible?	Suspending, seeing with fresh eyes, sensing	Theory U: Should we suspend the previous judgment? Seeing the reality with fresh eyes? Connecting with a field and give attention of the whole situation?
Magnify	What can be added? More time? Higher frequency? More resistance? Higher height? Thinner? Longer? More expensive? Any extra ingredients? Duplicating? Multiplying?	Presencing	Theory U: How is it possible to connect with the deepest source of your thoughts? What field may begin then leading from the emerging future?
Minify	What should be reduced? size? Should it be condensed? Miniaturized? Lower? Shorter? Lighter? What should be omitted? Should it be cut into different parts? Should we lower prices?	Crystalizing; prototyping; embodying	Theory U: What results can you achieve through these practices? How is it possible to accomplish the desires of the people or organizations involved?
Substitute	Which one can replaced? Another ingredient or component? Somewhere else? Another approach? Another kind of energy sources? Another process? Another material?	Directing, coaching, supporting	Situational Leadership: How to direct tasks to those led employees? Should we support low-income teams? And be supportive on the commitment to the execution of tasks?
Rearrange	Do we have to rearrange components? Creating another pattern? Another design? Another sequence? Change the cause and effect? Change the pace? Change the schedule?	Delegating; leading.	Situational Leadership: Recognizing skills? Transferring the responsibility? Leading with targeted attention to objectives and results?
Invert	Do we have to make bridges between the positives and negatives? How about the opposites? Will you go back? Turn upside down? Changing the roles? Changing the shoes? Changing tables? Changing suppliers?	Planning; organizing;	Accounting Process: Is it possible to support the strategic and operational planning of the organization? Meeting strategies and the objectives of the organization?
Combine	Create a league, a mixture or assortment? Combining units? Combining purposes? Matching appearances? Combining ideas?	Emphasizing; measuring; registering; auditing;	Accounting Process: Showing acts and accounting facts? Measuring quantitative and qualitative factors? Producing useful information through registration? Managing risks?
Put to other uses	Are there different ways to use the product or service? Do any competitors use it in a different way?	Showing; releasing; leading the accounting	Accounting Process: Elaborating financial statements? Releasing financial data and analysis? Are there ways to develop and lead teams?

Source: Elaborated by the authors based on Dell'Isola (2012, p. 131-132) e Osborn (1953)

On the other hand, The Heuristic Redefinition is a technique that helps the researcher (or the team) to make possible some interpretations about the problems in the whole scenario of the system, as well as the entire plurality of possible approaches to the desired solution. It is emphasized that this method forces a researcher - or a team - to observe all fragments of the problem or challenge and may request that, in the restlessness of the initial thoughts, the researcher (or team members) does not let a new way to solve it being unnoticed (King & Schlicksupp, 1999; Silva Neto, 2017). Consequently, it was possible to observe all the components and identify what needs are necessary to be done to achieve the goals. The question follows the format: "How can we ensure that [...]?" (King & Schlicksupp, 1999, 5). Then, you select the answer that provides the most appropriate solution for the problem.

Our developed research instrument was divided into three constructs: Theory U with 8 dimensions and 23 items/variables; Situational Leadership with 5 dimensions and 15 items/variables; and Accounting Process with 9 dimensions and 27 items/variables. The full instrument had 22 dimensions and 65 items/variables. In this research, to obtain the answers for our question, score points represented by letters de A, B, C, D e E, were used symbolically to the respondents could not be easily influenced by the numerical values, i.e., respondents were asked to choose a letter to point their opinions according to the degree of agreement, a being equivalent to "Totally Agree" to E, which is the same as to "I totally disagree". When analyzing the research data obtained, the letters A (5), B (4), C (3), D (2) and E (1) are corresponding sequentially to Likert Scale score points from 5 to 1, being the number 5 the representation of the answer: I totally agree and the number 1: I totally disagree. When we had elaborated the instrument to collect the data for this research, we also inserted two extra options represented by the letters F and G, with the purpose of evaluating the respondents' opinions on a qualitatively way, being the letter F the representation of the answer: "Not familiar with the topic" and the letter G: for "I wouldn't give my opinion" trying to give greater freedom to respondents. It is reinforced that these responses were determined as points of scores zero "0".

Professors who usually teach at the Bachelor of Accountancy Course and regular academic students of the same Course at the *Universidade Federal de Rondônia* (UNIR) were selected as a sample to answer the questionnaire to promote the possible answers for the question of this paper. Once these students will have finished the university studies and will become professional accountants, they can be the professionals who will integrate the new generation of accountants in the labor market facing the challenges from the future as it emerges. It is detected that *UNIR* is the only one Public University on the State of Rondônia. *UNIR* has 8 campuses, but only three of them offer the course the Bachelor of Accountancy. These campuses are in Porto Velho, Cacoal and Vilhena, so these were the scenarios chosen to collect the data that will be presented on this paper.

The purpose of this paper was to conduct some kind of a "census". The questionnaire was attempted to be applied to 76 members (more academic students than professors), but we obtained answers from only 51 respondents (10 professors e 41 academic students), reaching 67% of the total sample expectation. Although it was not able to perform the "census", it is possible to assume that the sample was still effective to obtain answers for the question of the research. The instrument chosen for data collection, was a closed questionnaire available online, that was constructed through the website <surveymonkey.com.br>, with anonymous padding. The Table 3 presents the methodological detailing below:

Table 3 - Summary of methods of the collected data.

Main objective	References	Collection instrument	Sources	Constructs
to identify the perception of professors and undergraduate students of the Bachelor of Accountancy at the Federal University of Rondônia (FUR) taking into consideration the learning attributes that a leader on accounting could pursue when facing the expectations at any level of organizations.	Scharmer (2010; 2014); Hersey e Blanchard (1986); Silva e kovalski, (2006); Blanchard (2019); Cardoso et al(2006) Prahalad e Hamel (1990); Krále Šoljaková (2016).	Questionnaire (evaluation model) Number of distributed questionnaires:76 Number of received questionnaires:51 Regular Academic Students 41 Professors teaching on the Bachelor's Accounting course: 10	1. Theory U Questions: 1 to 23 2. Situational leadership Questions 24 to 38 Accounting Process Questions: 39 to 65	I Theory U Downloading (<i>REC1, REC2, REC3</i>); Suspending (<i>SUS1, SUS2, SUS3</i> ; Seeing; (<i>VER1, VER2</i>) Sensing (<i>SEN1, SEN2, SEN3</i>); Presencing (<i>PRE1, PRE2, PRE3</i>); Crystallizing (<i>CRI1, CRI2, CRI3</i>); Prototyping (<i>PRO1, PRO2, PRO3</i>); Performing (<i>REA1, REA2, REA3</i>). II Situational leadership Directing (<i>DIR1, DIR2, DIR3</i>); Coaching (<i>TRE1, TRE2, TRE3</i>); Supporting (<i>APO1, APO2, APO3</i>); Delegating (<i>DEL1, DEL2, DEL3</i>); to lead (<i>LIS1, LIS2, LIS3</i>). III Accounting Process I Planning (<i>PLA1, PLA2, PLA3</i>); Organizing (<i>ORG1, ORG2, ORG3</i>); Emphasizing (<i>EVI1, EVI2, EVI3</i>); Measuring (<i>MEN1, MEN2, MEN3</i>); Registering (<i>REG1, REG2</i>); Auditing (<i>AUD1, AUD2, AUD3</i>); Demonstrating (<i>DEM1, DEM2</i>); Publishing (<i>DIV1, DIV2, DIV3</i>); Leading (<i>LID1, LID2, LID3, LID4, LID5</i>).

Source: Elaborated by the authors

The validation and reliability source of the collected data were structured, interpreted through Cronbach's Alpha, reaching the result of 0.909. The three different kinds of data collected were reviewed at an individual way by the researchers: Theory U, Situational Leadership and Accounting Process (According to Table 4 below).

Table 4 - Cronbach's Alpha Analysis of the Research's Instrument of this paper

Theoretic Constructs	Cronbach's Alpha	Cronbach's Alpha based on standardized items	Number of items
Theory U	0,800	0,802	23
Situational Leadership	0,766	0,758	15
Accounting process	0,814	0,835	27
Total	0,909	0,911	65

Source: Analysis made in SPSS version 24.

The descriptive results (weighted average and pattern deviation), of the researched instruments, were applied to the professors and academic students separately, as well as, evaluated whether the data are homogeneous and the t-Student Test to evaluate whether a variable differs between two independent groups of subjects.

Table 5 presents the parameters of the Levene and T-student's tests.

Tests	Interpretation	
Levene's test	H0: The variances are homogeneous p-value F: $p > 0,05$	H1 – The variances are not homogeneous p-value F: $p < 0,05$
T-Student's test for independent samples	H0: Average of the group A = average of the group B $H0: \mu_1 = \mu_2$ p-value t: $p > 0,05$	H1: Average of the group A \neq average of the group B $H1: \mu_1 \neq \mu_2$ p-value t: $p < 0,05$

Source: Almeida, Elian and Nobre (2008)

4 RESULTS AND DISCUSSION

In this section, the main learning attributes of the leader of accounting are presented, as well as the observed significant difference in perception among the researched subjects.

4.1 Identification of main Learning Attributes of the leader of accounting that may impact on organizations.

First of all, the results of the construct of the Theory U will be pointed out, where the variables and their respective percentages of approval by the interviewees will be pointed out according to the number of answers. On Table 6, it is possible to note that 87.97% of the total responses to the 23 statements proposed agree, that, in general, according to the hypothesis the variables presented on the Construct of Theory U contribute to the identification of the Learning Attributes of leader of accounting. The two variables that stood out the most were REC3 and VER2, being the first one, the statement that presents the leader of accounting as responsible for actively listening to the team and him/herself, whose percentage of agreement (total or partially) reached 98.1%; the second one infers whether the leader of accounting should analyze under new approaches, and the analyzing the data, it was observed that the percentage calculated was also 98.1%.

Two other statements that stood out regarding the level of agreement on their contributions to the Attributes of Leadership learning of accounting are included in the dimension "crystallize": the variables CRI1 (the team encouragement to innovate their attitudes and its currently structure) and CRI2 (acceptance of the occurrence of new ideas and possibilities that can be integrated on the structure they used to be). This relevant percentage of agreement indicates the appreciation of a posture focused on the integration of innovative practices on the leader of accounting, which reveals a rupture of the traditional models of the accountant's profile, giving up of the idea that the accountant professional might be a person that is restricted to the formalities and rigidity of bureaucratic functions.

In other cases, in terms of the lowest index of compliance of this research, it is highlighted the variables SUS2 (70.6%), REA1 (68.6%) and REA2 (68.7%). The first one, compounding the "suspending" dimension, proposed that the leaders of accounting should suspend their own judgment on the habits of themselves and others. For almost 30% of the answers collected, there was no degree of compliance that this behavior contributes to the Learning Attributes of the leader of accounting. The same behaviors can be perceived from the analysis of another two highlighted variables, members of the dimension "performing", suggesting the practice of implementing projects and the search for results by the set of techniques that had been previously developed. The answers generated may indicate fear of

positioning the leader on accounting as an agent of a key responsibility for organizational projects and results.

We have identified that 0.52% of the answers obtained, are represents those people who were not familiar with the subject or they could have not preferred to give an exact opinion on the subject. This was measured again as a despicable behavior for selection purposes in this analysis. From this perspective, it was explained on Table 6 the percentage of responses referring to the Construct Theory U.

Table 6. The percentage of responses related to the Construct Theory U

Construct	Verbs	Attributes	TD%	PD%	NAD%	PA%	TA%	NFT/PNO %
Scharmer (2010,2014)	Downloading	REC2	-	-	█ 5,90	█ 33,30	█ 60,80	-
		REC3	-	-	█ 2,00	█ 15,70	█ 82,40	-
	Suspending	SUS1	█ 2,00	█ 2,00	█ 11,80	█ 23,50	█ 60,80	-
		SUS2	█ 2,00	█ 9,80	█ 17,60	█ 39,20	█ 31,40	-
		SUS3	-	█ 3,90	█ 2,00	█ 21,60	█ 72,50	-
	Seeing	VER1	-	█ 3,90	█ 3,90	█ 33,30	█ 58,80	-
		VER2	-	-	█ 2,00	█ 41,20	█ 56,90	-
	Sensing	SEN1	-	█ 3,90	█ 5,60	█ 39,20	█ 49,00	█ 2,00
		SEN2	-	-	█ 9,80	█ 31,40	█ 58,80	-
		SEN3	-	█ 2,00	█ 9,80	█ 43,10	█ 43,10	█ 2,00
	Presencing	PRE1	-	█ 3,90	█ 2,00	█ 11,80	█ 82,20	-
		PRE2	-	-	█ 7,80	█ 21,60	█ 70,60	-
		PRE3	-	█ 2,00	█ 7,80	█ 37,30	█ 51,00	█ 2,00
	Crystallizing	CRI1	-	-	█ 2,00	█ 23,50	█ 74,50	-
		CRI2	-	-	█ 2,00	█ 27,50	█ 70,60	-
		CRI3	-	-	█ 3,90	█ 19,60	█ 74,50	█ 2,00
	Prototyping	PRO1	-	█ 3,90	█ 21,60	█ 41,20	█ 31,40	█ 2,00
		PRO2	-	-	█ 3,90	█ 21,60	█ 74,50	-
		PRO3	█ 2,00	-	█ 11,80	█ 49,00	█ 35,30	█ 2,00
	Performing	REA1	█ 2,00	█ 3,90	█ 25,50	█ 49,00	█ 19,60	-
		REA2	-	█ 7,80	█ 23,50	█ 31,40	█ 37,30	-
REA3		-	█ 2,00	█ 9,80	█ 47,10	█ 41,20	-	
Overall percentage			█ 0,36%	█ 2,23%	█ 8,73%	█ 31,91%	█ 56,23%	█ 0,55%

Source: This instrument was elaborated by the author based on the research data

Technical Note: I totally disagree (TD); Partially disagree (PD); I do not agree or disagree (NAD); I partially agree (PA), I totally agree (TA); Not familiar with the topic/prefer to do not give my opinion about it (NFT/PNO).

Once the analysis of Theory U had been completed, the analysis of the theory of Situational Leadership is about to start being made. Situational Leadership differs from the other regular theories sustaining that the leader must have ability to diagnose the followers. Writing about its concept, it is essential to mention that the leader must develop his/her perceptions, to diagnose the followers, so that the leader can define how it is possible to behave, because "in any situation in which a team may be, the leadership should always perform its basic functions of managing with focused attention in the objectives and results" (Silva & Kovaleski, 2006, p. 2; Blanchard, 2019).

According to Table 6, the set of variables of this construct evoked a high degree of compliance of the obtained answers, whereas 88.59% people endorsed that this paper would contribute to the identification of the Learning Attributes of the leader of accounting. Among the researched variables that reached the highest emphasis, 100% of the answers showed some compliance level about the concept that leader of accounting should give feedback to the team. This elicited behavior was the only one on this paper to receive full adherence on the responses by the respondents, which reveals that, unanimously, it is a pattern projected on the actions associated with the profile of this kind of leader.

Close to wholeness of answers (98.1%) was the index of compliance with the variable APO1, that suggests that the leader of accounting must promote self-confidence, coaching the team. The variable TRE2 obtained a high agreement index, as well, (96.1%) which talks about supporting, listen to the questions and suggestions that the team presents, denoting the appreciation of the most of respondents when talking about a leader's open dialogue relationship with the team.

The construct of the variables of the Situational Leadership presents us a compliance index that each variable has a prominently high level of adherence, in other words, above 80% and, in twelve of the sixteen quotes, this percentage overpassed 85% of total compliance. The only situation the results obtained scaped on this pattern of behavior concerns the variable DEL1, which proposes that the leader of accounting must delegate, let the employees take responsibility for day-to-day decision-making and problem-solving. This attitude, indicative that the delegation's capacity, that reached 66.7%, for more than 30% of the respondents expressed some level of rejection of this behavior as an ability in Accountancy. Facing this data, the percentage of respondents in relation to the Situational Leadership construct is explained in Table 7.

Table 7. Percentage of responses related to the Situational Leadership construct

Construct	Verbs	Attributes	TD%	PD%	NAD%	PA%	TA%	NFT/ PNO %
Situational Leadership	Directing	DIR1	-	7,80	5,90	41,20	43,10	2,00
		DIR2	-	2,00	7,80	37,30	52,20	-
		DIR3	-	2,00	9,80	45,10	43,10	-
	Coaching	TRE1	-	-	13,30	19,80	66,30	-
		TRE2	-	-	3,90	13,70	82,40	-
		TRE3	2,00	2,00	11,80	35,30	49,00	-
	Supporting	APO1	-	-	2,00	15,70	82,40	-
		APO2	-	-	13,70	27,50	58,80	-
		APO3	-	-	-	17,60	82,40	-
Delegating	DEL1	5,90	17,60	9,80	35,30	31,40	-	
	DEL2	-	5,90	7,80	41,20	45,10	-	
	DEL3	2,00	3,90	7,80	33,30	51,00	2,00	
Leading	LIS1	-	-	7,80	23,50	68,60	-	
	LIS2	-	3,90	7,80	25,50	62,70	-	
	LIS3	-	-	5,90	33,30	56,90	3,90	
Overall percentage			0,66%	3,01%	7,68%	29,71%	58,41%	0,53%

Source: Created by the author and based on the research data

Technical Note: I totally disagree (TD); Partially disagree (PD); I do not agree or disagree (NAD); I partially agree (PA), I totally agree (TA); Not familiar with the topic/prefer to do not give my opinion about it (NFT/PNO).

It is worth pointing out that, in Table 7, 86.62% of responses stated the compliance about the variables of construct Process of Accountancy must contribute to the identification of the Learning Attributes of the leader of accounting. Men2 variables stand out here (100%) and REG2 (98%), because the respondents agreed with the following statements: the leader of accounting must measure the cost of services and the financial and operational capacities of the entity with the purpose of accountability and decision-making (MEN2), as well as keeping information in a way they are always relevant, reliable, understandable, opportune, comparable, and verifiable (REG2). Among the lowest rates of agreement, it is possible to stand out the variable coded as DIV2 (64.8%), which states that the leader of accounting must guarantee free access to information to the participants of the organization.

In this regard, it demonstrated that almost all of the answers considered the actions listed as indispensable to the adequate positioning of the leader of accounting under the technical aspect of the exercise of his/her function. In addition, it can be inferred that the

respondents are aware and agree that the main function of the accounting professionals is generating useful information to the participants of the organization, however, they still have some doubts as, for example, about the duty to share quantitative or qualitative information with society.

The distribution of responses according to the questioned variables is demonstrated through Table 8, with percentages that are referring to the construct of the accounting process.

Table 8. Percentage of responses related to the construct of the accounting process

Construct	Verbs	Attributes	TD%	PD%	NAD%	PA%	TA%	NFT/PNO %
Accounting Process	Planning	PLA1	2,00	7,80	9,80	43,10	37,30	-
		PLA2	-	-	5,90	37,30	56,90	-
		PLA3	-	2,00	3,90	49,00	43,10	2,00
	Organizing	ORG1	-	-	3,90	41,20	54,90	-
		ORG2	2,00	9,80	15,70	21,60	47,10	3,90
		ORG3	-	-	9,80	33,30	52,90	3,90
	Emphasizing	EVI1	-	2,00	7,80	31,40	56,90	2,00
		EVI2	3,90	2,00	17,60	35,30	41,20	-
		EVI3	-	-	3,90	27,50	68,60	-
	Measuring	MEN1	-	5,90	5,90	35,30	52,90	-
		MEN2	-	-	-	35,30	64,70	-
		MEN3	2,00	2,00	25,50	29,40	41,20	-
	Registering	REG1	-	2,00	5,90	15,70	76,50	-
		REG2	-	-	2,00	7,80	90,20	-
	Auditing	AUD1	3,90	2,00	11,80	31,40	49,00	2,00
		AUD2	2,00	-	3,90	33,30	60,80	-
		AUD3	2,00	2,00	11,80	31,40	51,40	2,00
	Demonstrating	DEM1	-	3,90	5,90	19,60	70,60	-
		DEM2	2,00	3,90	5,90	19,60	70,60	-
	Publishing	DIV1	2,00	2,00	7,80	33,30	52,90	2,00
		DIV2	3,90	9,80	19,60	27,50	37,30	2,00
		DIV3	2,00	-	11,80	19,60	64,70	2,00
	Leading	LID1	-	3,90	21,60	31,40	43,10	-
		LID2	-	3,90	11,80	33,30	51,00	-
		LID3	-	-	3,90	19,60	74,50	2,00
LID4		-	2,00	5,90	13,70	78,40	-	
LID5		-	2,00	2,00	13,70	82,40	-	
Overall percentage			1,02%	2,55%	8,93%	28,50%	58,12%	0,88%

Source: Elaborated by the author based on the research data

Technical Note: I totally disagree (TD); Partially disagree (PD); I do not agree or disagree (NAD); I partially agree (PA), I totally agree (TA); Not familiar with the topic/prefer to do not give my opinion about it (NFT/PNO).

As for the interlacing of the theories, the contributions of Situational Leadership align with the constructs of Theory U, since the proper performance of the leader in this context will depend on a series of behaviors proposed by this vision of reality centered on observing and being prepared for the future events. The practice of active listening, self-knowledge, downloading past patterns, suspending judgments, an innovative posture, are factors to boost the development of the leader in the situational perspective, since they co-create an internal and external favorable environment. The practice of giving feedbacks, the leadership giving support and monitoring of functions, the delegating responsibilities, among other conducts could build the performance of the team and the organization. This convergence of Situational Leadership

and Theory U is demonstrated in Figure 2, which results on the value of the new leader of accounting are needed for the core competencies of any organization.

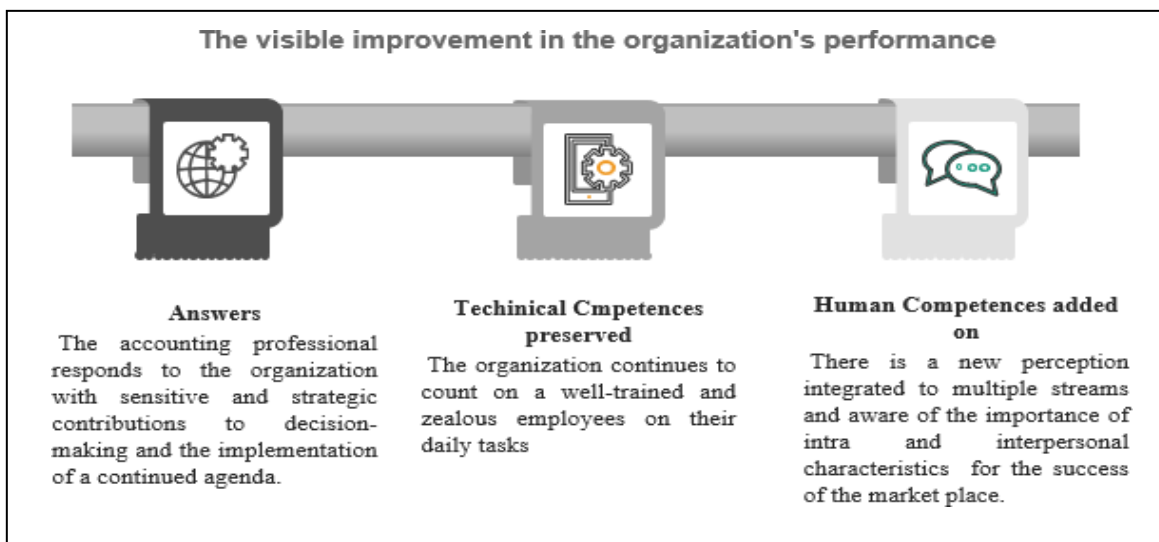
Figure 2. Value of the new leader of accounting for the core competencies of the organization



Source: Elaborated by the authors

This combined action, taking Situational Leadership behaviors influenced by the practices of Theory U, finds out a fertile field in the universe of accounting performances academic studies, because these professionals must handle quantitative and qualitative information, as well as, meeting the organization with sensitive and strategic contributions to decision-making and the implementation of an agenda of continuous improvements. From the data collected, in this research, and the interrelations built between the constructs of the theoretical basis, it is possible to conclude that the success of the leader of accounting profile is considerably influenced by the characteristics and practices described, which imposes for this professional, as corroborated by Bernado et. (2017), a predisposition for the continuous education for the professional improvement of their competencies. This professional profile does not only add values only for the team and the prestige for the accounting career, but also and mainly to the strategic positioning of the organization on the marketplace.

What becomes evident to realize is the key and irreplaceable role of the leader of accounting in the organizational environment. The possibility of having this employee as protagonist in the most diverse sectors of the organization will certainly contribute decisively to add value of the product or service delivered to society. The organization will not only have well-trained and devoted professionals with their daily tasks, but trustful people integrated to multiple streams and aware of the importance of intra and interpersonal characteristics for the success of all on the marketplace, as discussed on Figure 3.

Figure 3. The visible improvement on the organization's performance

Source: Elaborated by the author

The composition of the profile of a leader based on these attributes (Situational Leadership, Theory U and Accounting Processes) may result in a building of a complete professional capable of corresponding to the expectations of the essential competencies expected for the organization nowadays, under the aspects of knowledge, skills, and values, as structured by Kaplan and Norton (2004). The insertion of this professional full of qualifications in the team will ensure that the organizational environment will be suited by the essential technical knowledge for the generation of the accounting information with a high level of security, letting this super skilled employee to integrate and encourage the team to perform with excellence and observing the values that are compatible with those supported by the organization's strategy.

4.1 Descriptive analysis and verification of substantial difference the researched individuals

According to Table 9, as the variables "SUS3, SEN2, PRE2, CRI3, PRO2 and REA2", there were significant differences ($p < 0.05$) between the professors' academic students' perceptions, because the t-Student test showed that professors, on average, have a higher level of compliance than the academic students.

It could be observed that the professors considered the variables CRI3 and PRO2 as the most important for this construct, totally agreeing with all the statements, since the result indicated the average of 5.0, which is the highest level of the Likert's Scale that was used in this research instrument. It is inferable that the leader of accounting must share vision and perform with his team (CRI3), adjusting his projects, as well as an obligation to receive and give feedback to his teams (PRO2).

There was also a difference regarding the duty of the leader of accounting to letting go of negative patterns and be open to the new ones (SUS3), letting come the new (SEN2) and performing the results operating from the whole (REA2). In addition to the duty sensing from the field and redirecting (PRE2). Based on the above considerations, table 9 shows us a comparative average between academic students and professors referring to the construct Theory U.

Table 9 - Theory U: Measurement average, standard deviation, and *t-student* test for comparative of the average between academic students and professors

Constructs	Academic students		Professors		T	gl	p-value F	p-value ² t
	Weighted average	Pattern deviation	Weighted average	Pattern deviation				
REC1	4,07	0,648	4,10	0,876	-0,109	49	0,622	0,913
REC2	4,51	0,637	4,70	0,483	-0,870	49	0,100	0,388
REC3	4,80	0,459	4,80	0,422	0,031	49	0,974	0,976
SUS1	4,41	0,836	4,30	1,252	0,351	49	0,508	0,727
SUS2	3,85	0,937	4,00	1,414	-0,399	49	0,258	0,692
SUS3	4,56	0,776	4,90	0,316	-2,157	36,937	0,011	0,038*
VER1	4,44	0,808	4,60	0,516	-0,598	49	0,235	0,552
VER2	4,51	0,553	4,70	0,483	-0,984	49	0,083	0,330
SEN1	4,20	1,054	4,60	0,516	-1,174	49	0,263	0,246
SEN2	4,41	0,706	4,80	0,422	-2,227	23,098	0,005	0,036*
SEN3	4,12	1,005	4,60	0,516	-1,450	49	0,381	0,153
PRE1	4,68	0,756	4,90	0,316	-0,884	49	0,073	0,381
PRE2	4,56	0,673	4,90	0,316	-2,338	31,258	0,001	0,026*
PRE3	4,20	1,005	4,80	0,422	-1,852	49	0,097	0,070
CRI1	4,68	0,521	4,90	0,316	-1,683	22,656	0,005	0,106
CRI2	4,63	0,536	4,90	0,316	-2,038	23,468	0,000	0,053
CRI3	4,54	0,925	5,00	0,000	-3,209	40,000	0,004	0,003*
PRO1	3,83	1,070	4,40	0,516	-1,632	49	0,139	0,109
PRO2	4,63	0,581	5,00	0,000	-4,031	40,000	0,000	0,000*
PRO3	4,00	1,025	4,50	0,707	-1,455	49	0,957	0,152
REA1	3,76	0,888	4,00	0,816	-0,790	49	0,142	0,433
REA2	3,88	1,029	4,40	0,516	-2,278	28,812	0,019	0,030*
REA3	4,24	0,767	4,40	0,516	-0,608	49	0,293	0,546

Source: Research data.

Note: (1) Levene test for the equality of variance; (2) *t-Student test* for independent samples; and *substantial samples at 5%.

For the Situational Leadership construct, there were significant differences ($p < 0.5$) between the perceptions of professors and academic students, when referring about the variables DIR2, DIR3, APO2, APO3, DEL1, LIS1, LIS3, since the *t-Student* test showed. One more time, the professors, on average, had a higher level of compliance than academic students.

In the construct named "Situational Leadership", the results found in the research are presented in Table 10. It can be noted that, again, the professors' results of the answers fully agree with the variable ($M=5.0$) that the leader of accounting should encourage interactions between users and accounting team members (APO2). In addition, they have also the duty to give feedback to the employees (APO3), diagnosing the level of development of the team (LIS1) and interacting intra- and interpersonally with other areas of knowledge (LIS3).

The lowest average, according to the academic students' perception ($M=3.46$), was the variable DEL1 that had indicated that they do not agree or disagree that the leader of accounting should let the leader take responsibility for daily decision-making and problem solving. This analysis may show us that academic students perceive themselves insecure people for the marketplace, as well as the aspect of delegation and sharing of decisions in management, that occurred, probably, due to lack of professional experiences in the area. In this case, it is important to remember that one of the ways for the leader to encourage to develop the same characteristics in other leaders, after diagnosing the level of development of the other leader as, for example, the degree of competence and commitment, is giving them some freedom so they can deal with conflicts and make daily decisions.

In this perspective, Blanchard (2019) indicates that it is relevant to recognize achievements and provide resources so that the self-confident employees keep performing well and keep themselves growing confident on their careers by continued education. The leader offers freedom, but without nodding that the things could get out of his/her hand.

Since ancient times, organizations need a person to do the financial function that directly influences the business outcomes. Thus, it is perceived that the role of this professional has changed from the simple management of financial data to support to the strategic decision-making (IMA, 1999, p. 24). The delegation of day-to-day operational issues to the team enables the leader of accounting the necessary availability to occupy this strategic function and

collaborate with the decision-making of the organization. Therefore, the table 10 shows us the comparative between average academic students and professors regarding the Situational Leadership construct.

Table 10 - Situational Leadership: Average measurement, standard deviation, and t-student test for comparative of the average among academic students and professor

Constructs	Academic students		Professors		T	gl	p-value ¹ _F	p-value ² _t
	Weighted average	Pattern deviation	Weighted average	Pattern deviation				
DIR1	4,15	1,038	4,10	1,197	0,123	49	0,470	0,903
DIR2	4,32	0,756	4,80	0,422	-2,711	25,178	0,023	0,012*
DIR3	4,20	0,749	4,70	0,483	-2,023	49	0,257	0,049*
TRE1	4,51	0,746	4,60	0,699	-0,338	49	0,526	0,737
TRE2	4,76	0,538	4,90	0,316	-0,809	49	0,086	0,422
TRE3	4,22	0,962	4,50	0,527	-0,885	49	0,160	0,380
APO1	4,80	0,459	4,80	0,422	0,031	49	0,974	0,976
APO2	4,32	0,756	5,00	0,000	-5,782	40,000	0,000	0,000*
APO3	4,78	0,419	5,00	0,000	-3,354	40,000	0,000	0,002*
DEL1	3,46	1,267	4,60	0,699	-3,831	25,503	0,012	0,001*
DEL2	4,15	0,853	4,70	0,675	-1,906	49	0,461	0,062
DEL3	4,10	1,158	4,70	0,675	-1,574	49	0,260	0,122
LIS1	4,51	0,675	5,00	0,000	-4,625	40,000	0,000	0,000*
LIS2	4,41	0,865	4,70	0,483	-1,000	49	0,063	0,322
LIS3	4,22	1,151	4,90	0,316	-3,307	48,114	0,040	0,002*

Source: Research data.

Note: (1) Levene test for equality of variance; (2) T-Student test for independent samples; and *substantial sample at 5%.

When dealing with the evaluation of the results presented in the construct "Accounting process", the Table 11 shows us that, on the professors' perception, on average, all variables indicate values above 4.0. Following the discussion, the research found out that on the variables PLA2, ORG3, EVI2, REG1, REG2, DEM1, DEM2, DIV2, DIV3, LID4 and LID5, the professors, on average, have had a higher level of compliance than academic students, and these differences are meaningful ($p < 0.05$). There were also some divergences, in terms of compliance, regarding the leader of accounting contributing to the alignment of strategic and operational planning (PLA2) and having the commitment to the necessary improvement of accounting products and services (ORG3).

In this theoretical ideal, there was a significant difference regarding the level of compliance about the duty of recording accounting facts producing useful information to the participants of the organization (REG1); and keeping the relevant, reliable, understandable, opportune, comparable, and verifiable (REG2) recorded information showing the data and/or information (qualitative and quantitative) for society (EVI2). In addition to these mentioned characteristics, there is a difference in the perception of the obligation to demonstrate the organization's property changes (DEM1), as well as the act of preparing financial statements that could evidence the impact of economic, social, and environmental factors made by the organization (DEM2).

The professors were unanimous about agreeing that the leader of accounting must be guided by a set of rules of conduct and morals (LID4), in addition to performing the tasks of the organization in accordance with the rules and/or standards (LID5). Within this perspective, it is appropriate to record the understanding of Marion and Santos (2012) who defends the importance of continuous reading of the "Code of Ethics" by accounting professionals, since the code guides the values and professional attitudes of these specialists (Kráľ & Šoljaková, 2016). In addition, ethical and moral responsibility is imposed both by the professions and by the individuals themselves, to manifest a blameless conduct. So, the ethical issue must constitute the essence of the Learning Attributes of the leader of accounting.

The academic students were indecisive whether the leader of accounting must ensure free access to information to the participants of the organization (DIV2), showing transparency in the relationship with the public and participants of the organization. (DIV3). This doubt could be explained by the fear of the professional being more vulnerable when democratizing the access to the organization's information, since this professional would have access to sensitive data from the internal flows and processes. However, the leader's relationship of trust, transparency, and loyalty to his/her team must predominate. The perception of the respondents reveals that the training of the accounting professional can further address the importance of sharing decisions and information and the benefit of this for the organization. Analyzing this context, table 11 explains us the comparative of the average among academic students and professors regarding the accounting process construct.

Table 11 - Accounting process: Average measurement, standard deviation and t-student test for comparative of mean the average academic students and professors.

Constructs	Academic students		Professors		T	g1	p-value 'F	p-value ² t
	Weighted average	Pattern deviation	Weighted average	Pattern deviation				
PLA1	3,93	1,034	4,60	0,516	-1,988	49	0,247	0,052
PLA2	4,44	0,634	4,80	0,422	-2,173	20,290	0,006	0,042*
PLA3	4,17	0,946	4,70	0,483	-1,706	49	0,423	0,094
ORG1	4,44	0,634	4,60	0,966	-0,646	49	0,522	0,522
ORG2	3,80	1,364	4,30	1,337	-1,033	49	0,713	0,307
ORG3	4,12	1,166	4,90	0,316	-3,745	48,259	0,039	0,000*
EVI1	4,32	1,035	4,60	0,516	-0,835	49	0,197	0,408
EVI2	3,93	1,034	4,70	0,675	-2,241	49	0,275	0,030*
EVI3	4,61	0,542	4,80	0,632	-0,964	49	0,188	0,340
MEN1	4,27	0,895	4,70	0,483	-1,466	49	0,092	0,149
MEN2	4,61	0,494	4,80	0,422	-1,235	15,637	0,004	0,235
MEN3	3,98	0,987	4,40	0,843	-1,250	49	0,825	0,217
REG1	4,59	0,741	5,00	0,000	-3,584	40,000	0,000	0,001*
REG2	4,85	0,422	5,00	0,000	-2,221	40,000	0,019	0,032*
AUD1	4,05	1,139	4,50	1,269	-1,099	49	0,970	0,277
AUD2	4,44	0,808	4,80	0,422	-1,361	49	0,063	0,180
AUD3	4,15	1,038	4,50	1,269	-0,925	49	0,851	0,360
DEM1	4,49	0,840	4,90	0,316	-2,498	40,000	0,003	0,017*
DEM2	4,54	0,778	4,90	0,316	-2,310	37,017	0,008	0,027*
DIV1	4,17	1,116	4,70	0,675	-1,431	49	0,279	0,159
DIV2	3,59	1,264	4,60	0,966	-2,368	49	0,139	0,022*
DIV3	4,29	1,146	4,80	0,422	-2,274	40,812	0,028	0,028*
LID1	4,05	0,865	4,50	0,972	-1,445	49	0,983	0,155
LID2	4,32	0,820	4,30	0,949	0,057	49	0,998	0,955
LID3	4,56	0,923	4,90	0,316	-1,932	43,257	0,049	0,060
LID4	4,61	0,737	5,00	0,000	-3,388	40,000	0,000	0,002*
LID5	4,71	0,642	5,00	0,000	-2,919	40,000	0,002	0,006*

Source: Research data.

Note: (1) Levene test for equality of variance; (2) T-Student test for independent samples; and *substantial sample at 5%.

Commenting the results of the level of agreement of the professors, it can be inferred that the professors of the Bachelor of Accountancy Course at *UNIR* are aware of their duty to teach about the technical and behavioral aspects (leadership) for the academic students. This understanding of the positioning of the accounting professional in a more mature market, by professors, when finishing their studies in the university, converges, therefore, with the natural expectation that this group of respondents would demonstrate greater adhering to the variables presented as possible influencers of the leader of accounting training process.

Even when analyzing the significant difference between the smallest degree of compliance of the academic students, these, however, sustained a considered high weighted average for the answers, that is, they are aware of the Learning Attributes that an accountant must have to exercise leadership in the accounting of organizations. This finding demonstrates an improved reality compared to the studies conducted by Marin, Lima and Casa Nova (2014). These authors noted the excellence only in theoretical knowledge taught inside the classrooms of Universities, however,

they pointed some needs to be improved in issues related to management of organizations. The data collected for this paper, as a result, can show us that students have already been understanding that leadership qualities have a decisively impact on their performance as a professional accountant on the marketplace.

Although the academic students are being constantly encouraged to develop leadership skills in the academic environment, the lack of this ability may result from intrinsic factors for the future accountant professionals, such as a shy personality, being a close person that is difficult in to make lectures and in formal presentations in the organization. This analysis converges with the results of the research of Cardoso, Souza and Almeida (2006), because they observed a low application of leadership skills among the accountant professionals, indicating that these professionals present a more technical profile in counterpoint to the managerial. However, it is desirable that this approach become definitively incorporated into the Learning Attributes of the accountant's studies in Universities, so the academy could establish them as protagonists when preparing the leader of accounting for the demands from the future as it emerges. The Figure 4 is presented as a proposal for this problematization.

Figure 4. Learning attributes targeted key competencies



Source: Elaborated by the authors

Expanding the analysis made by Marin, Lima and Casa Nova (2014), it is worth emphasizing that, if academic students would develop strategic actions on the practice of their professional functions and in the continuity of their curricular training, they will be successful leaders and will cause the change of the profile of the new leader of accountancy. Scharmer (2014) indicates that the challenges that the leadership faces require awareness in actions and change to the inner place where they operate from. As a result, professional accountants must learn to participate in both dimensions simultaneously: what and how to do things. The turbulent challenges nowadays force all organizations and communities always to renew and reinvent themselves. It might be also one of the reasons for the collective failure when linked to the blind spot that avoids leaders working on a deeper level of awareness and transformation.

5 CONCLUDING REMARKS

The organizational scenario is exposed to the effects of the constant changes of all kinds of forces that act over it (political, economic, social, and environmental), breaking previously insurmountable borderlands. Accounting inside the organizations integrates and interacts with

this evolutionary process, and their leaders of accountant acting as protagonists can show high capacity to be in the control of these considerable changes. This can be considered a meeting of opportunities for professional ascension, and challenges that are daily renewed. In this perspective, the training process of these professionals acquires prominence since it integrates the trajectory of training of the leader of accounting to respond the demands of the future as it emerges.

This paper questioned which Learning Attributes the leader of accounting should develop according to the perceptions of professors and academics of the Bachelor of Accounting Course at *UNIR*. Therefore, the main attributes of Theory U, Situational Leadership, and Accounting Process to create the possibility of the protagonist of the leader of accounting were identified.

This study allowed us to conclude that the profile of the leader of accounting is capable to meet the essential competencies of the organization and must count on the direct and effective contribution of the attributes of Theory U, of the practices identified in Situational Leadership, added to the technical skills of the structured Accounting Process, and performed with ethics. By emphasizing the complexity levels of demand on organizations and their core competencies, this research succeeded in interrelating this profile of the leader of accounting to the expectations of answers that the marketplace demands. According to the theoretical arguments, the leader of accounting must develop skills from Learning Attributes based on Theory U, Situational Leadership, and good Accounting Process techniques to provide essential competencies for the organization, leading with challenges from the future as it emerges.

Taking all the information shown on this paper into consideration, from the perception of the respondents and the analysis of the theories presented in this research, it can be concluded that the accountant professional must gather the following behaviors: seeing with fresh eyes to the team and to himself/herself, self-knowledge, rescue old habits to suspend judgments, implement the new approaches, implement projects, delegating missions to the leaders, supporting and promote self-confidence, giving feedback, as well as downloading accounting facts, with relevant, reliable, understandable and opportune information, preparing accounting reports on all activities of the organization, demonstrating the accounting changes by letting go, presencing, and letting come the organization demands, guided by rules of moral conduct. Not only these behaviors, since the mentioned ones stood out for the level of agreement of the answers, but other actions also compose the list of attributes in the scope of knowledge, skills, and values that analyze the training and the way of acting of the leader of accounting.

We also stand out as a limitation of the research, which, although had counted with the elaboration of a pre-test before, there were some limitations regarding the difficulty of expression or communication by both the protagonists and the researcher, as well as the honesty factor that can be evaluated on their answers that can lead to a variety of biases. Another factor that unsuccessful was the fact of trying to make a "census" in the attempt to contemplate the entire population. Besides that, the research instrument was applied in only one University in Brazil and in a single time frame. It was used as a quality control and the reliability of the instrument to validate the data acquired, although the academic and scientific environment accept the Cronbach's Alpha with some criticisms, that we need to be taken into consideration. Among them there is a fact that it can generate high Alpha coefficients only by placing redundant variables, that is, the more similar the items are to each other, the higher the Alpha coefficient, what can be a contradiction to the theoretical assumption that only one aspect can use distinct items, to demonstrate different facets of the construct under the analysis (Costa, 2011).

In relation to a possible future research about the same theme, it is recommended to apply the questionnaire to a significant sample, so the result could be more generalized. It is also recommended that a factor analysis would be made to resize the instrument so that, with

the same number of factors and with a small number of variables, it is possible to analyze the Learning Attributes of the leader of accounting obtaining equivalent results. It would be possible and desirable to achieve a more simplified way of describing the data, through factors that increase the power of explanation of the entire set of variables (Hair et al., 2009). Another possibility is to expand the scope of the theme of the research, including other stakeholders, such as professional organizations, students themselves and professors from another Bachelor of Accountancy Courses, with no distinction of public or private universities.

The discussion presented in this study is an object of interest to accounting professionals, as they will have subsidies to analyze and reflect on the challenges to overcome, to adhere, to observe the new demands that come from the marketplace. To society and the corporative market that will have information about the new profile of the accountant, as well as his/her competencies, and will act to consolidate the new paradigm of the profile of this professional, because this paper tried to show the Attributes and Competencies that contribute to the accounting professional to perform the leadership role in organizations.

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