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*CONTRIBUTIONS OF ACCOUNTING CURRICULAR COMPONENTS FOR
THE TRAINING OF ACCOUNTANTS/PROFESSIONALS WITH AN
ENTREPRENEURSHIP PROFILE IN THE BRAZILIAN SEMI-ARID REGION¹*

**CONTRIBUIÇÕES DOS COMPONENTES CURRICULARES DE
CONTABILIDADE PARA FORMAÇÃO DE CONTADORES/PROFISSIONAIS
COM PERFIL EMPREENDEDOR NO SEMIÁRIDO BRASILEIRO**

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ABSTRACT

The accounting curricular components play an essential role in the formation of the entrepreneurial profile in the Brazilian Semiarid region. By offering a comprehensive understanding of accounting principles, including financial, costing and budgeting concepts, these courses equip students to effectively manage business finances. Additionally, they provide planning and control skills, allowing to draw up comprehensive business plans and set realistic financial goals. The emphasis on data-driven decision making prepares students to interpret financial reports and implement corrective measures when necessary. However, it is important to assess whether graduates of Accounting Sciences courses are truly prepared for entrepreneurial practices in their respective places of work in the Semiarid region. This study aims to fill this gap, analyzing the effectiveness of these courses' curricula in preparing entrepreneurial professionals for the region's specific challenges. Identifying possible gaps in the training offered and proposing measures to improve students' preparation will significantly contribute to strengthening entrepreneurship in the Semiarid region and to the region's sustainable development, ensuring that professionals are adequately trained to face challenges and take advantage of existing opportunities.

Keywords: accounting, professional qualification, semi-arid, entrepreneurship.

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RESUMO

Os componentes curriculares de contabilidade têm um papel essencial na formação do perfil empreendedor no Semiárido brasileiro. Ao oferecer uma compreensão abrangente dos princípios contábeis, incluindo conceitos financeiros, de custos e orçamentários, esses cursos capacitam os estudantes para a gestão eficaz das finanças empresariais. Além disso, fornecem habilidades de planejamento e controle, permitindo a elaboração de planos de negócios abrangentes e a definição de metas financeiras realistas. A ênfase na tomada de decisão baseada em dados prepara os estudantes para interpretar relatórios financeiros e implementar medidas corretivas quando necessário. No entanto, é importante avaliar se os egressos dos cursos de Ciências Contábeis estão verdadeiramente preparados para práticas empreendedoras em seus respectivos locais de atuação no Semiárido. Este estudo tem como objetivo preencher essa lacuna, analisando a eficácia dos currículos desses cursos na preparação dos profissionais empreendedores para os desafios específicos da região. Identificar eventuais lacunas na formação oferecida e propor medidas para aprimorar a preparação dos estudantes contribuirá significativamente para o fortalecimento do empreendedorismo no Semiárido e para o desenvolvimento sustentável da região, garantindo que os profissionais estejam adequadamente capacitados para enfrentar os desafios e aproveitar as oportunidades existentes.

Palavras-chave: contabilidade, formação profissional, semiárido, empreendedorismo.



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INTRODUCTION

According to Alves (2016), the contributions of accounting curriculum components to the training of professionals within the scope of entrepreneurship in the Brazilian Semi-Arid region are crucial for developing a solid foundation of skills and knowledge necessary to face the specific challenges of this area. The Brazilian Semi-Arid region is known for its adverse climatic conditions, scarcity of water resources, and socioeconomic challenges, which demand innovative and resilient entrepreneurial approaches for business success.

According to Campos (2020), the accounting curriculum components contribute to preparing entrepreneurial professionals to confront these challenges. They provide students with a comprehensive understanding of fundamental accounting principles, addressing concepts such as financial accounting, cost accounting, budgeting, and financial analysis. This knowledge base is considered essential for effective business financial management, enabling entrepreneurs to make informed and strategic decisions regarding resource allocation, investments, and financial operations.

Furthermore, accounting courses also equip future entrepreneurs with planning and control skills. They learn how to develop comprehensive business plans, identify realistic financial goals, and create strategies to achieve them. This planning ability is particularly relevant in the Semi-Arid context, where resource scarcity and economic volatility require a proactive and careful approach to business management.

For Gouveia (2016), the ability to make data-driven decisions is fundamental to entrepreneurship and is developed through accounting curriculum components. Students learn to interpret and analyze financial statements, identify trends and patterns, and use key performance indicators to assess the financial health of their enterprises. This skill is essential for entrepreneurs to detect



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financial problems early and implement corrective measures, ensuring business sustainability in the long term.

It is worth highlighting that accounting courses address regulatory and tax compliance issues, providing entrepreneurs with the necessary knowledge to fulfill the legal and fiscal obligations associated with operating a business in Brazil. This is fundamental to avoiding legal and financial problems that could compromise the viability of enterprises in the Semi-Arid region.

Moreira (2020) emphasizes that the accounting curriculum components play an essential role in training entrepreneurial professionals in the Brazilian Semi-Arid region, providing them with the skills, knowledge, and tools necessary to face the unique challenges of this area and to build sustainable and successful businesses. By integrating accounting concepts with the specific demands of entrepreneurship in the Semi-Arid region, these curriculum components prepare students to excel in a challenging and dynamic business environment.

As a guiding question for the study: Are graduates of the bachelor's degree in accounting sciences prepared for entrepreneurial practices in their professional settings?

The study is justified by the pressing need to assess the effectiveness of Accounting Sciences curricula in preparing entrepreneurial professionals to face the specific challenges of the Brazilian Semi-Arid region. Considering the growing importance of entrepreneurship as a driver of economic and social development in the region, it is essential to understand whether graduates of these programs are being adequately trained to act entrepreneurially in their professional contexts. By identifying gaps in the training provided and proposing measures to improve student preparation, this study aims to contribute to strengthening entrepreneurship in the Semi-Arid region and promoting sustainable regional development.



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The present study has as its general objective to identify the contributions of accounting curriculum components to the training of entrepreneurial professionals in the context of the Brazilian Semi-Arid region, through an analysis of Accounting Sciences course curricula and research on entrepreneurial practices in the region. The specific objectives include analyzing entrepreneurial education and accounting training, discussing the role of accounting in the education of entrepreneurial professionals, and identifying entrepreneurship within the context of the Brazilian Semi-Arid region and its challenges.

ENTREPRENEURIAL EDUCATION AND TRAINING IN ACCOUNTING SCIENCES

The importance of entrepreneurial education in the context of training in Accounting Sciences is a highly relevant topic, as it reflects the growing need to prepare future professionals not only to work in the job market but also to undertake and innovate. Entrepreneurial education encompasses the development of skills and competencies necessary to identify opportunities, create, and manage businesses effectively and sustainably. According to Moreira et al. (2020), within Accounting Sciences programs, this type of education plays a fundamental role in training professionals who not only understand the technical aspects of accounting but also possess strategic vision and leadership ability to face the challenges of the business world.

According to the aforementioned authors, through entrepreneurial education, students are encouraged to think creatively, develop innovative solutions, and take calculated risks — essential elements for success in entrepreneurship. Furthermore, entrepreneurial education promotes the development of a proactive and initiative-driven mindset, preparing students to face the uncertainty and volatility of today's job market. By fostering critical thinking and problem-solving, entrepreneurial education enables students to



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identify business opportunities, assess their feasibility, and develop strategic plans for their implementation and management.

For Campos et al. (2020), another important aspect of entrepreneurial education in Accounting Sciences training is the emphasis on collaboration and teamwork. Future professionals learn to value the diversity of ideas and perspectives, to negotiate, and to resolve conflicts constructively — skills essential for success in the business environment. Alves et al. (2016) highlight that entrepreneurial education also promotes ethics and social responsibility, encouraging students to consider the impact of their decisions not only on the financial results of the business but also on the community and the environment. In summary, the integration of entrepreneurial education into Accounting Sciences programs is essential to empower future professionals to become agents of change and contribute to the economic and social development of their communities.

According to Alves et al. (2016), integrating entrepreneurial education into Accounting Sciences training brings a series of significant benefits for students and the job market. Accounting Sciences programs provide a solid foundation of technical and conceptual knowledge in accounting, finance, and management, which are fundamental for success in entrepreneurship. This comprehensive training allows future entrepreneurs to understand the financial and accounting aspects of a business, including the preparation of financial statements, cost and budget analysis, and financial resource management. Moreover, Accounting Sciences courses develop analytical and problem-solving skills, which are essential for identifying business opportunities and making strategic decisions.



According to De Oliveira and Melo (2016), one of the main contributions of Accounting Sciences programs to entrepreneurial education is the emphasis on ethics and social responsibility. Future entrepreneurs learn the importance of transparency, integrity, and regulatory compliance in all areas of business, which contributes to building a solid and trustworthy reputation in the market. Additionally, Accounting Sciences programs address issues related to sustainability and environmental responsibility, preparing students to consider the impact of their decisions on the economic, social, and environmental aspects of business.

Caggy et al. (2016) point out that another important contribution of Accounting Sciences programs to entrepreneurial education is training in management and leadership. Future entrepreneurs learn to work in teams, motivate, and lead people — skills essential for success in business management. Furthermore, Accounting Sciences programs also address issues related to strategic planning, project management, and decision-making, preparing students to face business challenges effectively and proactively.

Thus, it can be affirmed that Accounting Sciences programs also offer practical learning opportunities through internships, projects, and extracurricular activities. These experiences provide students with the opportunity to apply theoretical knowledge acquired in the classroom to real-world situations, developing practical skills and gaining real business experience. In summary, Accounting Sciences programs play a fundamental role in training entrepreneurial professionals, providing them with the knowledge, skills, and tools necessary to face the challenges of the business world and to contribute significantly to the economic and social development of their communities.



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THE ROLE OF ACCOUNTING IN THE TRAINING OF ENTREPRENEURIAL PROFESSIONALS

The role of accounting in the training of entrepreneurial professionals is of utmost importance for the development of solid and sustainable businesses. According to Cavalcanti, Moreira, and Silva (2018), the fundamentals of accounting provide an essential foundation for understanding a company's financial health and making informed decisions. In this regard, students learn the fundamental accounting principles, which include basic concepts such as debit, credit, assets, liabilities, income, and expenses. These concepts form the backbone of accounting and enable entrepreneurs to record and monitor all financial transactions within their companies.

In addition to the basic principles, the authors mentioned above emphasize that students are also introduced to financial accounting methods, which include the preparation of financial statements such as the balance sheet, the income statement (DRE), and the cash flow statement. These statements provide a comprehensive view of a company's financial situation over a given period, allowing entrepreneurs to evaluate their performance and identify areas for improvement. This understanding is essential for effective financial management and for long-term strategic planning.

According to Gouveia (2020), students are also exposed to cost accounting concepts, which involve calculating and analyzing the production costs of a product or service. This allows entrepreneurs to determine the most appropriate selling price for their products, ensuring they remain competitive in the market while generating satisfactory profits. It is noteworthy that cost accounting also helps entrepreneurs identify areas of waste and inefficiency,



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enabling the implementation of corrective measures to improve operational efficiency and reduce costs.

According to Da Silva et al. (2019), students also learn about the importance of accounting in strategic decision-making. By analyzing accounting data, entrepreneurs can identify trends, patterns, and growth opportunities that are fundamental to business success. In addition, accounting provides essential information for obtaining financing and investment, helping entrepreneurs attract the external resources necessary to expand their businesses.

Furthermore, Da Silva et al. (2019) point out that the role of accounting in the training of entrepreneurial professionals goes beyond simply understanding numbers; it involves developing essential skills and competencies for business success. One of the main skills developed is critical analysis. Accounting students learn to interpret a company's financial data to extract valuable insights about its performance and financial health. This skill is crucial for entrepreneurs, as it allows them to identify areas for improvement, anticipate financial problems, and make strategic, evidence-based decisions.

Moreover, accounting courses also foster communication and collaboration skills. Future entrepreneurs learn to communicate financial information clearly and accessibly to different audiences, which is essential for attracting investors, negotiating with business partners, and engaging employees. They also learn to work in teams, collaborating with professionals from other fields to achieve common goals. These skills are vital for business success, where the ability to communicate effectively and collaborate with others is indispensable.

According to Macedo (2023), another important skill developed through accounting education is the ability to plan and organize. Entrepreneurs learn to prepare budgets, create business plans, and set realistic financial goals. This skill is crucial to ensuring that a company's financial resources are allocated efficiently



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and to guaranteeing the long-term success of the business. Furthermore, entrepreneurs also learn to manage their time and resources effectively, maximizing productivity and minimizing waste.

Accounting courses also cultivate problem-solving and critical-thinking skills. Students learn to analyze complex situations, identify problems, and develop effective solutions. This skill is essential for entrepreneurs, who frequently face unique and unforeseen challenges along the way. By developing problem-solving abilities, entrepreneurs are better prepared to overcome obstacles and achieve success in their ventures.

In this way, the role of accounting in the training of entrepreneurial professionals goes beyond understanding numbers; it encompasses the development of essential skills and competencies for business success, including critical analysis, effective communication, planning and organization, and problem-solving.

ENTREPRENEURSHIP IN THE CONTEXT OF THE BRAZILIAN SEMI-ARID REGION

Entrepreneurship in the context of the Brazilian Semi-Arid region is shaped by a series of unique and challenging characteristics. According to Rego (2023), this vast region, which covers a large part of Northeastern Brazil, is known for its adverse climatic conditions, marked by long periods of drought and scarcity of water resources. This reality imposes significant challenges on entrepreneurs, who must find creative and innovative ways to thrive in such a harsh environment.

Rego (2023) notes that one of the main characteristics of the Brazilian Semi-Arid region is its vast territorial extension and geographical diversity. Covering an area of more than 900,000 square kilometers, this region encompasses a variety of ecosystems, ranging from arid caatinga to transition zones bordering the Amazon rainforest. This geographical diversity creates



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opportunities for business development across a wide range of sectors, from agriculture and livestock to ecotourism and renewable energy.

According to Da Silva Alves et al. (2023), one of the defining features of the Brazilian Semi-Arid region is its vulnerability to droughts and climate variability. The scarcity of rainfall is a constant reality in this region, directly affecting the availability of water for human consumption, agriculture, and economic activities. This makes entrepreneurs in the Semi-Arid region particularly susceptible to periods of crisis and instability, requiring them to develop resilient strategies to ensure the survival and growth of their businesses.

According to Fiúza and Freitas (2024), the Brazilian Semi-Arid region also faces significant socioeconomic challenges, including high levels of poverty, social inequality, and limited access to basic services such as healthcare and education. This reality creates additional barriers to entrepreneurship, making it more difficult for entrepreneurs to access financing, infrastructure, and government support. However, it also opens space for innovative and inclusive initiatives that seek to address these challenges head-on and promote the region's sustainable development.

Fiúza and Freitas (2024) further emphasize that, given these characteristics, entrepreneurs in the Brazilian Semi-Arid region must develop a set of specific skills and competencies to succeed in their ventures. This includes not only technical and management skills but also a resilient and adaptive mindset capable of confronting the region's unique challenges.

According to Da Silva Prata and Da Silva (2021), entrepreneurship plays a fundamental role in the context of the Brazilian Semi-Arid region, representing not only a source of income and economic development but also a way to confront the unique challenges faced by this area. The Semi-Arid region is characterized by its adverse climatic conditions, with long drought periods and



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scarce water resources, which directly impact the lives of local communities and the viability of traditional economic activities such as agriculture and livestock.

According to the aforementioned authors, entrepreneurship emerges as a viable alternative to diversify the region's economy and create job and income opportunities for the local population. Entrepreneurs in the Semi-Arid region are capable of identifying and exploring underdeveloped market niches, developing innovative solutions to local problems, and using natural resources sustainably. Furthermore, entrepreneurship contributes to the resilience of Semi-Arid communities, enabling them to adapt to climate change and overcome the economic and social challenges they face.

De Oliveira (2023) highlights another important aspect of entrepreneurship in the Brazilian Semi-Arid region: its role in job creation and social development. By creating new businesses and investing in local initiatives, entrepreneurs contribute to stimulating the local economy and reducing unemployment rates. In addition, entrepreneurship promotes the empowerment of local communities, allowing them to become more autonomous and independent — both economically and socially.

According to Fiúza and Freitas (2024), entrepreneurship in the Brazilian Semi-Arid region also plays an important role in preserving the region's cultural and environmental heritage. Many local entrepreneurs develop sustainable businesses that value and promote local culture, such as traditional crafts and community-based tourism. At the same time, sustainable entrepreneurship contributes to the conservation of the Semi-Arid region's natural resources by encouraging more responsible and ecological agricultural and production practices.



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Finally, entrepreneurship in the context of the Brazilian Semi-Arid region is also a powerful tool for promoting social inclusion and reducing regional inequalities. By creating job and income opportunities for marginalized groups such as women, youth, and Indigenous communities, entrepreneurs contribute to building a fairer and more equitable society. In summary, entrepreneurship plays a crucial role in the sustainable development of the Brazilian Semi-Arid region, providing economic, social, and environmental opportunities for its communities.

CHALLENGES AND OPPORTUNITIES FOR ENTREPRENEURS IN THE SEMI-ARID REGION

Entrepreneurs operating in the Brazilian Semi-Arid region face a series of specific challenges that make business management in the area a complex and demanding task. According to Limeira (2021), one of the main challenges is the scarcity of water, which is worsened by irregular rainfall and the lack of infrastructure for water storage and distribution. This directly affects agricultural and livestock activities, which form the backbone of the region's economy, making them vulnerable to drought and the lack of water for irrigation and animal consumption.

Limeira (2021) adds that, in addition to water scarcity, the Semi-Arid region also faces problems related to environmental degradation and desertification, which are intensified by the unsustainable exploitation of natural resources and climate change. This affects not only the environment but also the local economy, as many economic activities depend directly on natural resources, such as agriculture, ecotourism, and the extraction of forest products.

According to Souza and Pozzebon (2020), another significant challenge faced by entrepreneurs in the Semi-Arid region is the lack of basic infrastructure, such as roads, electricity, and internet access. This hinders not only the transportation of goods and communication with suppliers and clients but also



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access to essential services such as healthcare and education. Furthermore, the lack of infrastructure increases production costs and reduces the competitiveness of local businesses in the market.

In addition to environmental and infrastructural challenges, Souza and Pozzebon (2020) emphasize that entrepreneurs in the Semi-Arid region also face obstacles related to limited access to financing and government support. Local entrepreneurs often struggle to obtain credit from financial institutions due to the lack of collateral or credit history. Moreover, government support is often insufficient or poorly targeted, leaving entrepreneurs without the necessary resources or assistance to develop their businesses sustainably.

According to Fiúza and Freitas (2024), entrepreneurs operating in the Brazilian Semi-Arid region face a range of specific challenges related to water scarcity, environmental degradation, lack of infrastructure, and limited access to financing and government support. However, despite these challenges, there are also significant opportunities for entrepreneurship in the region, especially in areas such as sustainable agriculture, ecotourism, renewable energy, and the creative economy. The key to success lies in addressing these challenges creatively and innovatively, making the most of available opportunities, and working in partnership with local communities and entrepreneurship support institutions.

The aforementioned authors also note that entrepreneurs seeking business opportunities in the Brazilian Semi-Arid region have access to a variety of sectors and niches that can be explored in creative and innovative ways. One of the main business opportunities in the region is related to sustainable agriculture. Despite the climatic challenges, the Semi-Arid region has significant agricultural potential, particularly for drought-resistant crops such as cacti and palms. In addition, water conservation and soil management techniques — such



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as dryland farming and agroecology — can help maximize the use of available natural resources and minimize environmental impacts.

The region is home to a variety of stunning landscapes, including mountain ranges, rivers, caves, and caatinga vegetation, which attract nature lovers and adventure tourists. Furthermore, local communities possess a rich culture and traditions that can be explored through tourist routes and authentic experiences, according to Souza and Pozzebon (2020). Tourism can also generate employment and income for local communities, contributing to the region's economic and social development.

The authors add that, in addition to agriculture and tourism, the Brazilian Semi-Arid region also offers opportunities in the renewable energy sector. The region has great potential for solar and wind energy generation due to its high solar incidence and constant winds. Investments in renewable energy projects can not only reduce dependence on fossil fuels but also create jobs and promote sustainable regional development.

According to Rego (2023), local communities possess a rich artisanal tradition, including weaving, pottery, sculpture, and embroidery, among other activities. These artisanal skills can be enhanced and commercialized through the creation of unique and distinctive products that meet the growing demand for sustainable and locally sourced goods.

Finally, the Brazilian Semi-Arid region also offers opportunities in the technology and innovation sector. With technological advancement and expanding connectivity, entrepreneurs can explore new ways to solve local problems through the development of applications, software, and technological solutions tailored to the region's specific needs. These initiatives can not only improve the quality of life of local communities but also attract investment and talent to the region, driving economic growth and innovation.



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In summary, the Brazilian Semi-Arid region offers a range of business opportunities for creative and innovative entrepreneurs who are willing to face the region's challenges and make the most of its potential.

METHODOLOGY

The methodology adopted for this study was predominantly qualitative, aiming to understand the contributions of accounting curriculum components to the training of accountants and professionals with an entrepreneurial profile in the Brazilian Semi-Arid region. To achieve this, comprehensive literature reviews and detailed analyses of relevant articles and publications were conducted to obtain an in-depth understanding of the topic.

The literature review was carried out using reliable academic sources, including databases such as Google Scholar and SciELO. Specific keywords such as "Accounting," "Professional Training," "Semi-Arid," and "Entrepreneurship" were used to ensure the breadth and relevance of the results. Articles and publications published between 2016 and 2024 were considered, allowing for an updated and contextually relevant analysis.

The inclusion criteria for selecting studies were defined in advance and included the relevance of the content to the topic under investigation, the focus on accounting curriculum components, the approach to professional training and entrepreneurship, and geographical pertinence to the Brazilian Semi-Arid region. Studies that did not meet these criteria were not fully available or did not demonstrate satisfactory methodological quality were excluded.

For data analysis, a qualitative approach was adopted, employing techniques such as content analysis to identify emerging themes and patterns within the reviewed studies. Syntheses and comparisons among the findings of different articles were conducted to identify convergences and divergences, providing insights into the understanding of how accounting curriculum



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components contribute to entrepreneurial training in the Brazilian Semi-Arid region.

According to Bastos and Keller (2015), scientific research is present in all scientific fields, and within education, numerous published works can be found. The authors emphasize that scientific research represents the investigative process aimed at solving, answering, or exploring questions within the study of phenomena.

According to Neto (2014), in the scientific field, bibliographic research can be understood as a selection made by researchers in terms of scope, representing an empirical reality to be analyzed. Thus, starting from the theoretical construction of the object of study, the field of science emerges as a stage for the manifestation of intersubjectivities and interactions between researchers and the group under study, thereby allowing the creation of new knowledge.

The choice of this methodology can be explained by its capacity to capture a set of situations or phenomena that cannot be obtained through direct questioning or inquiry. In this broad field, by analyzing the everyday manifestations of social actors and recording them descriptively, researchers acquire a valuable collection of insights into reality (NETO, 2014, p. 12).



RESULTS AND DISCUSSION

Analysis of accounting curriculum components is essential to understanding the training offered to students in this field and its relevance in preparing qualified professionals for the labor market. Accounting programs generally cover a variety of subjects that provide technical knowledge and practical skills necessary to perform effectively in the accounting and financial sectors.

Moreira et al. (2020) highlight that a detailed analysis of curriculum components usually reveals a range of basic and advanced subjects. Among the basic components are courses such as Introduction to Accounting, Financial and Managerial Accounting, Cost Accounting, Auditing, and Taxation. These subjects provide students with a comprehensive understanding of fundamental accounting principles, enabling them to record, analyze, and report a company's financial transactions in accordance with established accounting standards.

In addition to the basic subjects, many accounting programs also offer advanced curricular components that explore more specific and complex topics. Among these are International Accounting, Advanced Financial Analysis, Corporate Governance, Environmental Accounting, and Sustainability. These courses prepare students to deal with complex accounting issues and to develop innovative solutions to challenges faced by companies in the current economic environment.

According to Campos et al. (2020), beyond theoretical subjects, it is common for accounting programs to include practical components such as supervised internships, research projects, and fieldwork. These practical experiences allow students to apply the theoretical knowledge acquired in the classroom to real-world situations, developing hands-on skills and gaining practical experience in the business environment. Furthermore, such activities



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provide networking and collaboration opportunities with professionals in the field, further enriching students' education.

Rego (2023) notes that entrepreneurship in the Brazilian Semi-Arid region is characterized by a unique intersection of challenges and opportunities that significantly shape the region's business landscape. One of the main challenges faced by entrepreneurs in this region is the scarcity of water resources and adverse climatic conditions. Long periods of drought and unpredictable rainfall can negatively impact local economic activities, especially agriculture and livestock, which traditionally form the backbone of the regional economy.

As previously highlighted, Rego (2023) also points out that, beyond water scarcity, the Semi-Arid region faces challenges related to environmental degradation and desertification, which may limit business opportunities in some areas. The lack of basic infrastructure — such as roads, electricity, and internet access — also poses a significant challenge for entrepreneurs, hindering the transportation of goods, communication with suppliers and customers, and access to essential services.

However, despite these challenges, entrepreneurship in the Brazilian Semi-Arid also presents a range of unique opportunities that can be explored creatively and innovatively. One major opportunity lies in the region's geographic diversity, which encompasses a variety of ecosystems and natural landscapes. This diversity creates opportunities for developing businesses in sectors such as ecological tourism, ecotourism, and adventure tourism, attracting visitors seeking authentic experiences and contact with nature.

According to Fiúza and Freitas (2024), beyond tourism, the Semi-Arid region also offers opportunities in the renewable energy sector, due to its great potential for solar and wind energy generation. Investments in renewable energy projects can not only reduce dependence on fossil fuels but also create jobs and promote sustainable development in the region.



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Another business opportunity in the Semi-Arid relates to sustainable agriculture and the development of cultivation techniques adapted to local climatic conditions. This includes practices such as dryland farming, efficient irrigation systems, and diversification of drought-resistant crops. Additionally, the Semi-Arid offers potential in the creative economy sector, particularly in areas such as handicrafts, gastronomy, music, and local culture.

According to Da Silva Prata and Da Silva (2021), education in Accounting Sciences plays a crucial role in preparing professionals to act entrepreneurially in the market. Through an in-depth analysis of Accounting curricula, it is possible to understand how such education influences graduates' entrepreneurial performance. One of the main contributions of Accounting education is providing students with a solid foundation of technical knowledge and practical skills necessary to effectively manage the finances of an enterprise.

Da Silva Prata and Da Silva (2021) emphasize that Accounting programs generally cover a wide range of subjects, including Financial Accounting, Cost Accounting, Auditing, Internal Control, and Taxation, among others. These subjects give students a comprehensive understanding of fundamental accounting principles and financial management practices, enabling them to interpret financial statements, analyze a company's financial performance, and make informed decisions about resource allocation and investments.

Beyond technical aspects, Accounting education also develops critical thinking, problem-solving, and decision-making skills, which are essential for entrepreneurial success. Students learn to analyze financial data, identify trends and patterns, and use key performance indicators to assess a business's financial health. This enables them to identify improvement opportunities and implement strategies to maximize efficiency and profitability.



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Da Silva Prata and Da Silva (2021) further state that Accounting education also covers issues of regulatory and tax compliance, providing entrepreneurs with the knowledge required to meet legal and fiscal obligations associated with running a business. This is crucial to avoiding legal and financial problems that could compromise business viability.

According to Limeira (2021), strategies to strengthen entrepreneurship in the Semi-Arid through accounting education involve a series of measures aimed at empowering local entrepreneurs by providing them with the knowledge, skills, and resources needed to successfully start and manage businesses in the region. An effective approach should begin with reviewing and adapting Accounting curricula to meet the specific needs of the region.

Limeira (2021) highlights that one key strategy is to integrate topics related to entrepreneurship and the specific characteristics of the Semi-Arid into Accounting curricula. This may include adding subjects that address issues such as financial management for small businesses, strategic planning, economic and financial feasibility analysis of agricultural enterprises, and accounting for community and non-profit organizations. Furthermore, it is important to promote extracurricular activities such as workshops, lectures, and consulting projects that allow students to apply classroom knowledge in practice.

Another important strategy, according to Souza and Pozzebon (2020), is to foster partnerships among educational institutions, the private sector, and civil society organizations to strengthen accounting and entrepreneurship education in the Semi-Arid. These partnerships may include training programs, mentorships, internships, and employment opportunities for students, as well as the joint development of research and outreach projects aimed at solving specific challenges faced by entrepreneurs in the region.



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Fiúza and Freitas (2024) emphasize the importance of investing in teacher training to ensure that instructors possess the knowledge and skills required to effectively teach accounting and entrepreneurship concepts. This may include capacity-building courses, workshops, and professional development programs, as well as exchanges and collaborations between educational institutions and industry professionals.

According to the same authors, it is essential to promote a culture of entrepreneurship and innovation among students, encouraging them to think creatively, identify business opportunities, and develop innovative solutions to the challenges faced in the Semi-Arid region. This can be achieved through business plan competitions, entrepreneurship fairs, startup incubation and acceleration programs, and other initiatives that foster the entrepreneurial spirit and the development of new businesses in the region.

In light of the above, it can be concluded that strengthening entrepreneurship in the Semi-Arid through accounting education requires a comprehensive and collaborative approach that involves not only educational institutions but also the private sector, civil society organizations, and entrepreneurs themselves. By integrating entrepreneurship-related topics into Accounting curricula, fostering strategic partnerships, and investing in teacher and student development, it is possible to create a favorable environment for the emergence and growth of new businesses in the region, contributing to the sustainable economic and social development of the Brazilian Semi-Arid.



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CONCLUSION

The contributions of accounting curriculum components to the training of professionals within the scope of entrepreneurship in the Brazilian Semi-Arid region are of great relevance, given the complexity and specificities of this context. First, the knowledge acquired in accounting courses provides students with a solid understanding of fundamental accounting principles, including aspects related to financial management and the preparation of accounting reports. This foundational knowledge is essential for future entrepreneurs to properly understand and manage the finances of their enterprises, especially in an environment like the Semi-Arid, where financial resources are often scarce and investment decisions must be made with great care.

The accounting curriculum components also play an important role in developing students' analytical and decision-making skills. Through the study of practical cases and the analysis of financial reports, students learn to identify business opportunities, assess the economic feasibility of projects, and make strategic decisions that maximize growth potential and profitability. These skills are particularly relevant in the Semi-Arid context, where the ability to adapt quickly to adverse conditions and find creative solutions to challenges is essential for business success.

Another important aspect of the contributions of accounting curriculum components is the emphasis on regulatory and tax compliance. Students learn about the legal and fiscal obligations associated with running a business, as well as best practices for meeting these obligations efficiently and ethically. This is fundamental to avoiding legal and financial problems that could compromise the viability of enterprises in the Semi-Arid, where lack of compliance can result in severe penalties and even business failure.

In conclusion, the study on the contributions of accounting curriculum components to the training of professionals in the context of entrepreneurship in



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the Brazilian Semi-Arid highlights the significant importance of these components in preparing future entrepreneurs to face the specific challenges of this region. The findings show that the knowledge acquired in accounting courses provides students with a solid and comprehensive foundation, enabling them to effectively understand and manage the finances of their ventures, develop analytical and decision-making skills, meet legal and tax obligations, and cultivate an entrepreneurial and innovative mindset.

By providing a deep understanding of fundamental accounting principles and financial management practices, the accounting curriculum components prepare students to face the unique economic and environmental challenges of the Brazilian Semi-Arid, where resource scarcity, adverse climatic conditions, and socioeconomic difficulties demand innovative and resilient entrepreneurial approaches. Furthermore, by emphasizing the importance of regulatory and tax compliance and promoting an entrepreneurial culture among students, accounting programs contribute to strengthening entrepreneurship in the Semi-Arid and fostering the region's sustainable development.

However, despite the significant contributions of accounting curriculum components, it is important to recognize that challenges remain to be overcome and opportunities to be explored. For instance, it may be necessary to continuously review and update the curricula of Accounting programs to ensure they are aligned with market demands, emerging trends, and the specific needs of entrepreneurs in the Semi-Arid region. Additionally, fostering strategic partnerships among educational institutions, the private sector, and civil society organizations may be essential to further strengthen accounting and entrepreneurship education in the region.

Ultimately, the study underscores the crucial importance of accounting curriculum components in shaping entrepreneurial professionals in the Brazilian Semi-Arid and highlights the ongoing need for investment and improvement in



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this area to promote the region's sustainable economic and social development. By recognizing and valuing the contributions of accounting programs, it becomes possible to strengthen the entrepreneurial ecosystem in the Semi-Arid and create new opportunities for growth and prosperity for local communities.



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