REUNIR:
Magazine of Administration, Accounting Sciences and Sustainability
www.reunir.revistas.ufcg.edu.br

ISSN: 2237-3667

ORIGINAL ARTICLE: Submitted in: 06.19.2020. Validated on: 01.25.2021. Apt for publication in: 12.15.2023. Responsible Organization: UFCG.

The more affection, the greater the commitment: an analysis of the perception of accounting students

Quanto mais afeto, maior é o comprometimento: uma análise da percepção dos estudantes de Ciências Contábeis

Cuanto más afecto, mayor compromiso: un análisis de la percepción de los estudiantes de ciencias contables

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KEYWORDS
Affectivity. Teaching and learning. Motivation.

Abstract: The present study aimed to analyze the perception of Accounting students regarding the influence of affectivity and commitment in the teaching-learning process based on the Wallonian Theory. The descriptive survey study has a quantitative approach, with a sample of 149 students from 4 campuses of one of the largest private universities in the country. Data were analyzed using descriptive statistics, the Chi-square test, and the Kruskall-Wallis test. The results showed that 92 % of students perceive affectivity as a relevant factor for the teaching-learning process. This relevance arises from the stimulating effect that the teacher and the institution have on the student. Students tend to commit and dedicate more when they feel that the teacher: (i) has empathy for the class, (ii) cares about the student's learning, or (iii) when the subject deals with something of interest to them. However, this influence of affectivity will have greater or lesser weight depending on the student's motivation. The study contributes to the debate on the role of affectivity by presenting evidence regarding its importance for stimulating/discouraging students and improving the teaching-learning process in Accounting Sciences courses.

PALAVRAS-CHAVE
Afetividade. Ensino Aprendizagem. Motivação.

Resumo: *O presente estudo teve como objetivo analisar a percepção dos estudantes de Ciências Contábeis quanto à influência da afetividade e do comprometimento no processo de ensino-aprendizagem a partir da Teoria Walloniana. O estudo descritivo, do tipo survey, possui abordagem quantitativa, com uma amostra de 149 estudantes de 4 campi de uma das maiores universidades privadas do país. Os dados foram analisados por meio da estatística descritiva, do Teste do Qui-quadrado e do Teste Kruskall-Wallis. Os resultados evidenciaram que 92% dos estudantes percebem a afetividade como um fator relevante para o processo de ensino-aprendizagem. Essa relevância decorre do efeito estimulador que o professor e a instituição exercem sobre o estudante. Os alunos tendem a se comprometer e a dedicarem mais quando sentem que o professor: (i) possui empatia pela turma, (ii) se preocupa com a aprendizagem do aluno ou (iii) quando a disciplina trata de algo do seu interesse. Entretanto, essa influência da afetividade terá maior ou menor peso dependendo da motivação do aluno. O estudo contribui com o debate sobre o papel da afetividade apresentando evidências quanto à sua importância para o estímulo/desestímulo do estudante e a melhoria do processo de ensino-aprendizagem nos cursos de Ciências Contábeis.*

PALABRAS CLAVE
Afectividad. Enseñanza-aprendizaje. Motivación.

Resumen: *El presente estudio tuvo como objetivo analizar la percepción de los estudiantes de ciencias contables sobre la influencia de la afectividad y el compromiso en el proceso de enseñanza-aprendizaje basado en la teoría de Walloniana. El estudio descriptivo, el tipo survey, tiene un enfoque cuantitativo, con una muestra de 149 estudiantes de 4 campus de una de las universidades privadas más grandes del país. Los datos se analizaron mediante estadística descriptiva, la prueba de Chi-cuadrado y la prueba de Kruskall-Wallis. Los resultados mostraron que el 92% de los estudiantes detectaron la afectividad como un factor relevante para el proceso de enseñanza-aprendizaje. Esta relevancia proviene del efecto estimulante que el profesor y la institución ejercen sobre el alumno. Los estudiantes tienden a estar más comprometidos y dedicados cuando sienten que el profesor: (i) tiene empatía por la clase; (ii) se ocupa con el aprendizaje del estudiante o (iii) cuando la disciplina trata algo de su interés. Sin embargo, esta influencia de la afectividad tendrá un peso mayor o menor, dependiendo de la motivación del alumno. El estudio contribuye al debate sobre el papel de la afectividad presentando evidencias con respecto a su importancia para estimular / desalentar a los estudiantes y mejorar el proceso de enseñanza-aprendizaje en los cursos de ciencias contables.*

Introduction

According to Carmo, Chagas, Figueiredo and Rocha (2014), economic growth greatly influenced the view of Brazilian vocational education, especially university education, given that the market's need for a qualified workforce, the scarcity of vacancies in the public network, and the high cost of tuition in the private sector required a state policy that would remedy such obstacles.

In the search for the expansion of higher education and the reduction of these obstacles, public policies over the last 15 years have led to an increase in the number of institutions (public and private) and, consequently, expanded the supply of vacancies (Restructuring and Strengthening Incentive Program of Higher Education Institutions - Proies, Support Program for Restructuring and Expansion Plans of Federal Universities - Reuni), socialized access through increased credit and granting of scholarships (Student Financing Fund - FIES, University for All Program - Prouni, National Student Assistance Plan - PNAES), and the change in the selection process (National Secondary Education Examination - ENEM, Unified Selection System - SISU).

It turns out that all these changes resulted in greater heterogeneity among students, an increase in the demand for teachers, most of them without adequate pedagogical preparation, as well as highlighting the importance of psycho-pedagogical factors for the teaching-learning process of new generations (Ristoff, 2014; Coulon, 2017).

Among these psycho-pedagogical factors, affectivity, represented by the relationships and interactions between student-teacher, student-content, and student-institution appear as emerging themes. From a Wallonian perspective, the aspect of affectivity is relevant for the construction of the person and knowledge throughout the individual's development. Thus, learning occurs from the interaction between the subject, the form (didactics), and the feelings developed (affects) in relation to the teacher, the content, and the environment (institution) (Veras & Ferreira, 2010).

According to Wallon (1941), the progress of affectivity, in its development, begins on an organic basis until it becomes increasingly related to the social environment. It is a process with roots in childhood and that lasts until adulthood, however, with greater dynamics and complexity. Specifically, pedagogical theories focusing on the subject attribute a representative weight to the interaction between student-teacher and student-object in the construction of knowledge (Muzikani, 1996).

Furthermore, the emergence of active methodologies, and the greater predisposition of students to a more independent and contextualized teaching process, transformed the teacher into an agent of stimulation according to Móran (2015), which he attributes to the relationship and the way in which the subject of learning relating to the teacher, object and environment is of unique importance (Vendruscolo & Bercht, 2015).

The central issue consists of the predominance of sociocultural, behaviorist, interactionist, and humanist approaches as the basis for the teaching-learning process. In these approaches, the student figures as a subject in the construction of knowledge, and the way in which they interact affectively with the content, the teacher and the environment can affect the student's commitment to the construction of knowledge and, consequently, the efficiency of the teaching-learning process (Móran, 2015).

Based on these relationships in which students occupy a more active and less reactive position, Felicetti and Morosini (2010) define student commitment as the relevance given to learning, which is linked to time, variety, intensity of actions, and means used for this purpose. It is a dynamic involvement of the student in their learning.

Given this context, the present study sought to answer the following question: What is the perception of Accounting students regarding the influence of affectivity and commitment in the teaching-learning process? The general objective was to identify the student's perception regarding the role of affectivity and commitment in the teaching-learning process under the lens of

Wallonian Theory. To this end, a descriptive survey study with a quantitative approach was carried out with a sample of 149 Accounting students from one of the largest private universities in Brazil, located in Minas Gerais.

The analysis of the role of affectivity in the teaching process emerges as a topic of great relevance, given the indications of previous studies that the affective relationships between student and teacher and student and content affect, to some extent, the way in which the subject of learning receives, processes, and transforms knowledge (Beck & Raush, 2014; Vendruscolo & Berth, 2015). Furthermore, positive/negative affects can affect students' level of commitment and motivation, strengthening or weakening the effectiveness of the process (Veras & Ferreira, 2010; Barbosa, 2016).

Therefore, the present study becomes relevant, as it seeks to highlight how Accounting students perceive affectivity within the academic context and what effects it has on commitment, motivation, performance, among other factors. Understanding this perception can help coordinators and managers to enable teaching staff to develop teaching methods and strategies that stimulate students. In contrast, it helps teachers understand that the technicality of traditional pedagogical approaches, focused on the teacher, should not be discarded, but that attention should be paid to the fact that the student's affection for the teacher, content and institution influences in the way of acting throughout the discipline and course. These relationships must not be promiscuous, permissive, or fail to meet the inherent objective of higher education, which is to form citizens with technical and relational skills and competencies that allow them to adequately develop a professional activity.

In addition to this introduction, the article is divided into four other sections. In section two, a review of the literature that theoretically and empirically supports the analysis carried out is presented. Section three summarizes the methodological aspects of the research. In section four, the data analysis and results are presented and, finally, in section five, final considerations are made, including limitations and suggestions for future research.

Theoretical elements of the research

Affectivity and the teaching-learning process from the Wallonian perspective

According to Mahoney and Almeida (2005, p.12), the teaching-learning process consists of "two sides of the same coin", in which "the interpersonal relationship (teacher-student) is decisive". This is because, according to Albuquerque (2010), the teacher is an important variable, as they act as a connecting link between the student, the content and the institution. Mahoney and Almeida (2005) add that, being a process of interaction between subjects and the environment, affects (positive/negative) are key factors.

As seen in Table 1, what can be inferred from this definition is that, while teaching is the stage focused on the content transmission process, learning will be attentive to reception and processing, but on both sides, traditional pedagogical approaches will be limited for the attainment of the objectives (Libâneo, 2005).

Once it has been highlighted that emotions are indispensable, since teaching-learning refers to a process of social interaction between student, teacher, and the environment, understanding them within this context is essential. Child development theories were essential for proposing current pedagogical theories. Relevant names stand out, such as Vigotsky, Piaget and Wallon (Muzikami, 1986). Given the objective of the study, Wallonian Theory was chosen due to its contributions to the debate about affectivity (Ferreira & Acioli-Régnier, 2010).

Table 1
General aspects of affectivity in the teaching and learning dimensions according to Wallonian theory

On the "teaching" dimension	On the "learning" dimension
▪ Teaching is promoting the student's and their own development; ▪ Didactic practice requires different types of knowledge that are developed over time resulting from a	▪ The student has different reasons for being at school; ▪ Their characteristics differ depending on the level of development; ▪ They have prior

process of cognitive-affective integration; ▪ Affects are part of the entire teaching process, varying in their level/extent and types depending on the context.	"knowledge" based on their experience (life and academic); ▪ The affective, cognitive and motor dimensions work in an integrated way.

Source: Adapted from Wallon (1995) and Mahoney and Almeida (2005).

According to Wallon (1995), the child is a being that has genetic potential, typical of the human species, and the environment in which he or she is inserted will provide, to a lesser or greater extent, his or her development. In this process, the affections generated in the child play a connecting role between teaching and learning.

Wallon (1995, 2007) argues that these affects will result from a dialectical process in which biological and social factors will interact throughout the individual's life in order to define their character, characterized, in this context, as the way in which individuals react to certain events. In the words of Mahoney and Silva (2005), it is defined as the individual's willingness to react positively or negatively to external or internal stimuli.

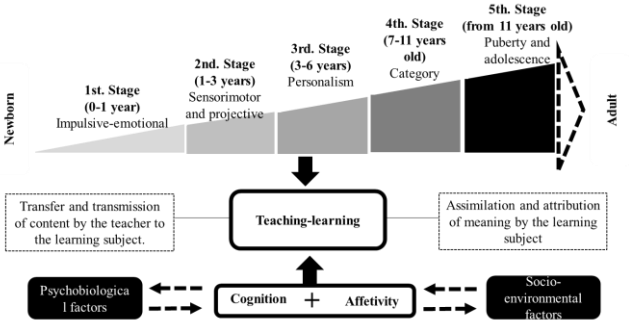
Mahoney and Almeida (2005) also add that affectivity is divided into three levels: (i) emotion; (ii) feeling; and (iii) passion. **Emotion** is the initial expression, generally given in a bodily form. Emotion will cause the pupils and muscles to contract or dilate, depending on the type (fear, joy, anger and jealousy, among others). Emotion is the connection between the stimulus, its processing and the reaction; it is the trigger for the individual's reaction to the stimulus. **Feeling** refers to that level at which the individual will not necessarily react visibly and physically. A person can receive a stimulus, develop affects that will be processed, and react sparingly. Mahoney and Silva (2005) observe that adults have a greater capacity to deal with affections and maintain them at the level of feelings, as they understand that their expression at more transparent levels can generate implications for social relationships. **Passion**, in contrast, "reveals the appearance of self-control to dominate a situation: it tries to silence the emotion; does not appear before the personalism stage (3-6 years of age); and it is characterized by jealousy, demands, and exclusivity" (Mahoney & Almeida, 2005, p. 21-22). Despite arguing that the organic biological factor is innate, Wallon argues that, based on this nature, the environment in which the individual develops will "shape" the modus operandi of the expression of their feelings (Wallon, 1995).

Mahoney and Almeida (2005) also state that cognition is another relevant concept in the debate on affectivity and the teaching-learning process. It is defined based on the ability to receive, process and assimilate the set of experiences lived (affective, physical and social, among others). It is the development of cognition, which also has organic origins, that will enable individuals to understand the stimulus received by identifying it, defining it, classifying it and constructing its own meaning (Ferreira & Acioly-Régnier, 2010).

According to Wallonian Theory, people go through five stages of development (Figure 1) and, in all of them, affectivity and cognition will go through a dialectical process forming the character of individuals and their ability to understand, interpret and react to internal/external stimuli.

Figure 1

Stages of individual development and their relationship with the teaching-learning process according to Henry Wallon



Source: Prepared from Wallon (1995, 2007), Mahoney and Almeida (2005).

In the initial stage, in the first year of life, learning occurs exclusively through contact with others. Stimuli and reactions occur through touch, hearing, vision and taste (senses). In the 2nd Stage, the child already develops greater motor coordination. Likewise, vision, verbal language and hearing become channels for transmitting and receiving their experiences with the world, enabling them to question in order to understand.

Teaching-learning at this stage will derive from the repertoire of lived experiences that enable the child to differentiate the contents and objects with which they have had contact.

In the 3rd Stage, the child already distinguishes themself from others. It is at this stage that jealousy and selfishness are evident, especially in those where interaction with other children is limited or non-existent. At this stage, learning occurs based on the diversity of activities and the child's ability to choose those that most stimulate them. In many cases, “no” will be given as an answer by the child and it is up to the tutor, monitor or guardian to know how to adequately mediate situations. Respect for children, their appreciation, encouragement of socialization (with children of varying ages) and contact with the denial of their wishes are essential in order for their developed affections to enhance their learning.

In the 4th Stage, the capacity for differentiation sharpens and the potential for mental exploration increases. At this stage, the development of abstraction, mental exploration, and the classification and grouping of objects enable the child to understand the world to a greater extent. Coincident with the beginning of school life, the development of learning must occur through differentiation between different stimuli (images, objects and ideas, among others). At this stage, consideration of the student's prior knowledge can generate affects (positive or negative) that will contribute or harm the process. Finally, given the initiation of learning (first years of school life), it is possible that there is initial ineptitude on the part of the student, as they will be learning something new, therefore it is important to consider their individualities in this process, since not everyone will demonstrate the same ability to adapt and reproduce the content transmitted (Mahoney & Almeida, 2005).

The last level, the 5th Stage, is transformation, the beginning of puberty, a period in which physical and psychological changes intensify. At this stage, the teenager will seek to explore the world autonomously and independently, trying to understand the world through confrontation, self-affirmation, and questioning. This process takes place through interaction with peers, whether supportive or not, permanently confronting what they experience with what they hear, see, and feel in their academic experiences. Mahoney and Almeida (2005) highlight that, at this stage, the predominant learning instrument in affective terms is opposition, confrontation; mainly because this is the phase in which the student is building their identity and defining the group in which they will participate.

Despite Wallonian Theory neglecting the adult phase, as it is a theory of child development, this theory considers the adult as a reflection of the constructions and experiences lived until then. As in adulthood the student will already have their principles, values, and character formed, which means that at this stage their potentials and limitations will be clear and the way they will deal with the teaching-learning process will be relatively defined (Wallon, 1995). However, affection at this stage will play an essential role in welcoming the subject. This welcome, whether by the teacher or by the students and institution, plays a central role, as it appears as a kind of psycho-emotional trigger that will influence their motivation. It is noteworthy that the welcoming presented by Mahoney and Almeida (2005) cannot be confused with paternalism or infantilization of the process, because, as the authors note, students in adulthood are expected to assume responsibility for the consequences of their values and actions.

Commitment and teaching-learning process

There is no consensus on the concept of commitment. According to Meyer, Allen and Gellatly (1990), there is an evolution of definitions of commitment, with different approaches to this term. In the Houaiss dictionary, the word commitment is associated with two aspects: a) related to the idea of the occurrence of actions that prevent or hinder the achievement of a certain objective; for example: “the goal of studying on the weekend was compromised by other commitments [...]”; and b) related to engagement, involvement; for example: the

student is the one who commits to studying (Houaiss, 2009).

Salancik (1977 as cited by Mowday, Porter & Steers, 1982) defines commitment from a behavioral perspective, conceptualizing it as a state of being in which the individual believes that their actions support the activities of their own involvement. For Klein, Molloy and Cooper (2009), there are three perspectives for defining commitment that seek not to confuse it with other phenomena: commitment as an attitude; commitment as a strength (force); and commitment as a bond.

In the educational context, Felicetti and Morosini (2010, p. 25) define commitment to learning, as "the relevance given to how to learn, that is, the variety and intensity of means used to do so, as well as the time available for this purpose". To corroborate, the authors cite the definition of Engers and Morosini (2007), who infer that student commitment to learning constitutes their involvement in relevant activities, which are instrumental for their learning.

In this context, Astin (1984) developed the Theory of Involvement, from which he defines student commitment as the amount of physical and psychological energy they dedicate to the academic experience. In other words, a committed student is one who effectively participates in school activities, both inside and outside the classroom, and which leads to measurable results (Harper& Quaye, 2009).

Astin's Involvement Theory highlights the student's active participation, whether they are motivated and how much time and energy they dedicate to the learning process. Involvement Theory highlights that the most precious institutional resource may be student time. However, in addition to the time spent by this subject on academic activities, Pace (1979, p. 7) emphasizes that it is also necessary to measure the "quality of effort". Therefore, in addition to the amount of effort, it is also necessary to pay attention to the quality of effort that students expend through the facilities and opportunities provided by the institution. "Quality of effort" is understood as the paths that the student will use to make the best use of the institution's resources. Thus, to learn, students must spend a quantity of time (quantitative approach) and effort (qualitative approach).

Rocha and Gueller (2013) consider that the relationship between students' commitment to their learning is permeated by different factors. Among these, the authors mention: interest, motivation, confidence, and perseverance, which are components of the affective domain. All of these factors are also related to affectivity, since a student with positive affection for the educational environment in which they are inserted is more committed to their teaching-learning process.

In Brazil, Felicetti (2011) carried out a study that sought to analyze the commitment of scholarship students from the University for All Program – PROUNI to their learning and the impacts that these new scholars can have on the University and society. The issue of quality in higher education is approached under the dimensions established by Harvey (2011): input, process, and result. The author proved that the real or potential results in the training of PROUNI graduates are related to the commitment of this student profile to their learning.

In research carried out in the undergraduate Accounting Sciences course at a private institution in the city of Belo Horizonte (MG), Paiva, Santos, Barros and Melo, (2013) sought to analyze the possible relationships between teaching skills and student commitment in the perception of 33 students. Adapting the dimensions validated by Medeiros (2003) in the field of organizational commitment, the authors verified that commitment is basically based on the "rewards and opportunities" and "affective" dimensions. This fact shows that the student's choice and permanence in the course are related to their identification with it and, mainly, to their own perception of their efforts towards learning, which will be reverted to their own benefit, mainly in terms of insertion and/or repositioning in the job market.

Given this context, it is observed that, although it is not possible to change the profile of the incoming student, educational institutions can identify areas in which improvements in relation to teaching can be made. And the study of aspects

related to affectivity can give rise to new educational practices, which allow students to be more committed to their learning, obtaining better results in the teaching-learning process and, consequently, having better quality training, as well as increasing the quality of the institution itself.

Affectivity in higher education: recent research

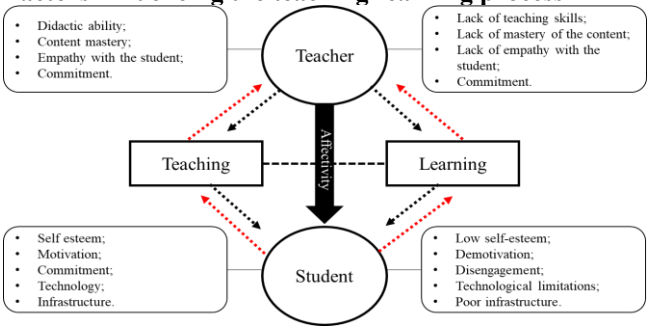
According to Ribeiro (2010), despite several scientific texts and reports from government agencies showing that affectivity is considered relevant to the educational process in primary, secondary, and higher education, there is negligence on the part of the teacher regarding the role of affectivity in the teaching-learning process and commitment. However, even with few empirical studies on the topic, some evidence can be found in the literature, especially in the context of higher education, such as:

- When the agents (student-teacher) seek to develop positive affections, the learning experience tends to be more effective (Veras & Ferreira, 2010);
- Affectivities play a relevant role in student motivation, therefore, they will have an effect on commitment and on the teaching-learning process (Santos & Silva, 2013);
- Didactic strategies, the student-teacher relationship, and the use of technology are relevant to motivation and the teaching-learning process (Vendruscolo & Bercht, 2015);
- The teaching-learning process depends on multiple factors, including the student-teacher relationship, motivation, teaching strategies, self-esteem, among others. (Oliveira & Kottel, 2016);
- Inflexibility, inferiorization of the learning subject, racist behaviors, and disregard for the student's psychological conditions generate negative effects, distance from the student, and harm to the teaching-learning process (Souza & Ribeiro, 2017);
- Consideration for student demands for improvements in the didactic-pedagogical process, and for the fostering of a dynamic environment that stimulates the student, and enhances the teaching-learning process (Beni, Breno, Villela, Esteve, Jones & Forte, 2017).

From this evidence, it can be deduced that affectivity will depend on subjective factors of the teacher (teaching ability, content mastery, among others) and student (self-esteem, motivation, commitment, among others), as well as environmental factors (infrastructure, and strategies for stimulating students).

As seen in Figure 2, affectivity will be determined to a large extent by the interactional experience between student-teacher (including the institution and the content). This interaction may positively or negatively affect the teaching-learning process, as variables such as the teacher's empathy for the student, their teaching ability and commitment to the process can therefore affect the student's self-esteem, motivation, and commitment. In turn, the teacher can also enhance the student's experience through the use of available technology and infrastructure, developing activities that encourage student participation, interaction and active behavior. However, this process is not unilateral, since the student as a learning subject will receive, process and return to the teacher the stimuli received.

Figure 2
Factors influencing the teaching-learning process



Source: Prepared by the authors based on Veras and Ferreira (2010); Santos and Silva (2013); Vendruscolo and Bercht (2015); Oliveira and Kottel (2016), Souza and Ribeiro, (2017) and Beni et al., (2017).

Thus, even though the teacher is the mediator of the teaching and learning process, and even though the way they interact with the student affects their behavior, factors such as low self-esteem, lack of motivation and lack of commitment can harm the process, even if the teacher has appropriately developed their role. Wallon (2005) observes that once the adolescence phase is over, students must understand that they are responsible for their actions and choices, including their role in the teaching-learning process. However, this construction begins in the previous phases, as this will be the period in which the formation of character and its relationship with learning are constituted (Wallon, 1995; 2005).

Methodological elements of the research

The present study was classified as descriptive, of the survey type, and with a quantitative approach. According to Cooper and Schindler (2003), descriptive research seeks to highlight specific characteristics about the phenomenon or object studied so that its functioning and dynamics can be better understood. Furthermore, it makes it possible to know the opinion or perception of a certain sample of research subjects (Malhotra, 2006). In the present study, we sought to describe the characteristics of an intentional and accessibility sample composed of 149 Accounting Sciences students (37 % of the total number of students enrolled on the campus and course) from one of the largest private universities in the country, located in the state of Minas Gerais, as well as their perceptions and opinions about the effect of affectivity on the teaching-learning process.

As for the procedure, it was classified as a survey. Studies of this type generally use questionnaires and/or interview guides in order to understand the opinion of certain research subjects regarding the phenomenon studied (Cervo, Bervian & Silva, 2006). Specifically, a questionnaire was prepared with 48 closed questions (with dichotomous and Likert scales) and also a set of open questions, with a view to identifying and analyzing the perception of Accounting Sciences students regarding the importance of affectivity for the teaching-learning process. The instrument was divided into 4 blocks, namely: (1) respondent characteristics; (2) engagement and commitment; (3) course evaluation; and (4) affectivity and learning. The questions contained in the respective blocks sought to capture three constructs: (1) positive affections, (2) negative affections, and (3) commitment, both defined based on Wallon (1995) and Engers and Morosini (2007). In this article, questions from blocks 1, 2, and 4 were analyzed. Data were collected from October 15 to November 15, 2017 through electronic and in-person collection and the respondents signed the Free and Informed Consent Form by their voluntary participation. Given that data collection was carried out anonymously, without interventions that would compromise the respondents, physically or psychologically, the educational institution exempted this instrument from being processed by the Research Ethics Committee under the terms of Resolution 510 of the National Health Council, of April 10, 2016. To use the instrument, a pre-test was carried out from October 5 to 14 and adjustments were made to the questions and the form of presentation in order to improve the quality of the questions. The assessment of the internal validity of the instrument was measured by Cronbach's Alpha ($\alpha >= 0.70 \rightarrow$ Valid Instrument).

Regarding the approach to the problem, the present study was classified as quantitative, as it basically used descriptive and inferential statistics to analyze the data. According to Raupp and Beuren (2006), quantitative research is research that uses quantitative and mathematical methods to analyze data. Its objective is to highlight characteristics and test previous hypotheses about the phenomenon studied.

Descriptive statistics, the Chi-square Test of Independence, and the Test of differences between means (Kruskall-Wallis) were used as data analysis techniques - all carried out using SPSS 23 software and Excel. The use of the respective tests was due to the data referring to categorical variables and which, by nature, tend not to meet the assumptions required for parametric tests (Siegel & Castellan, 2006) with the purpose of

analyzing the association and homogeneity of answers presented by study participants that had several distinctive characteristics, such as gender, period, marital status, among others.

Finally, in the open questions, responses were read and categorized in order to identify the respondents' view on the topic. The set of open questions consisted of two questions, namely: "In your opinion, how does affectivity (whether or not the student likes the teacher, content, and institution) affect the effectiveness of learning?; Do you believe it has relevance in terms of facilitating or hindering learning? Justify with as much information as possible." In the first, the answers were categorized as yes or no (affects or does not affect learning). In the second, the answers were also categorized as yes or no (is or isn't relevant) to facilitate or hinder learning. The justifications were analyzed qualitatively within the context of the two questions that had categorized answers.

Data analysis and results

Characteristics of study participants

Initially, the characteristics of the study participants were analyzed (Table 2). It was found that 71.81 % of the sample participants were female, reinforcing the predominance of women enrolled in Accounting Sciences courses (Beck & Rausch, 2014; Vendruscolo & Bercht, 2015; Barbosa, 2016). This distribution tends to change the Accounting scenario in the coming years in terms of women's participation in the job market. According to data from the last survey carried out by the Federal Accounting Council (*Conselho Federal de Contabilidade* - CFC) in 2013, 41.22 % of professionals registered and active until that year were female and with a tendency for the proportion of women to increase compared to men. To justify the statement, the CFC compared it with 2003 data in which women represented 34.07 %.

In terms of age group, on average, the students participating in the sample were 23.93 years old (and the median was 22), with the coefficient of variation being 24.73 %, suggesting homogeneity in the group. The women were, on average, 23.71 years old, while the men were 24.49 years old on average. Despite the relative difference between the average ages of men and women, this was not considered significant according to the Kruskall-Wallis Test (x^2 - 1.225 | p – 0.268). As seen in Table 2, 69.13 % of students are 25 years old or younger, highlighting that in this sample, the youngest student was 18 years old. Comparing the average ages between the semesters (G1 – 1st and 2nd semesters, G2 – 3rd and 4th semesters, G3 – 5th and 6th semesters, and G4 – 7th and 8th semesters) statistically relevant differences were verified at the 1 % significance level. Students in the 1st and 2nd semesters were, on average, 20 years old, those in the 3rd and 4th semesters were, on average, 22 years old, while those in the 5th to 8th (G3 and G4) were, on average, 26 years old. This evidence in terms of age group follows previous studies that analyzed such types of data, notably Beck and Rausch (2014), Vendruscolo and Bercht (2015) and Barbosa Neto (2016).

Table 2
Socioeconomic characteristics of students participating in the research

	Semester	1º and 2º	%	3º and 4º	%	5º and 6º	%	7º and 8º	%	Total	%
	n	34	22.82	21	14.09	35	23.49	59	39.60	149	100.00
Gender	Male	9	26.47	9	42.86	7	20.00	17	28.81	42	28.19
	Female	25	73.53	12	57.14	28	80.00	42	71.19	107	71.81
Age	<= 21	26	76.47	16	76.19	11	31.43	3	5.08	56	37.58
	> 21 <= 25	6	17.65	1	4.76	10	28.57	30	50.85	47	31.54
	> 25	2	5.88	4	19.05	14	40.00	26	44.07	46	30.87
High School	Public	29	85.29	14	66.67	30	85.71	47	79.66	120	80.54
	Private	5	14.71	7	33.33	5	14.29	12	20.34	29	19.46
Marital Status	Single	34	100.00	19	90.48	28	80.00	47	79.66	128	85.91
	Married			2	9.52	5	14.29	9	15.25	16	10.74

	Others			0	0	2	5.71	3	5.08	5	3.36
Occupation	Employee	7	20.59	4	19.05	15	42.86	28	47.46	54	36.24
	Trainee	9	26.47	10	47.62	12	34.29	14	23.73	45	30.20
	Self-employed	2	5.88	3	14.29	3	8.57	6	10.17	14	9.40
	Others	16	47.06	4	19.05	5	14.29	11	18.64	36	24.16
Family Income (Minimum salary)	Up to 2	10	29.41	1	4.76	4	11.43	12	20.34	27	18.12
	3 to 5	18	52.94	11	52.38	22	62.86	28	47.46	79	53.02
	6 to 10	5	14.71	6	28.57	9	25.71	16	27.12	36	24.16
	11 to 20	1	2.94	3	14.29	0	0	3	5.08	7	4.70
Form of financing	Parents	5	14.71	6	28.57	7	20.00	6	10.17	24	16.11
	Own Income	3	8.82	5	23.81	13	37.14	9	15.25	30	20.13
	Scholarship	23	67.65	5	23.81	14	40.00	33	55.93	75	50.34
	Others	3	8.82	5	23.81	1	2.86	11	18.64	20	13.42

Note: ***, **, * Statistically significant at levels $p < 0.001$, $p < 0.05$ and $p < 0.10$. The Chi-square Independence Test showed that there is an association between Semester vs. Age (x^2- 24.569***), Semester vs. Marital Status (x^2- 7.450***), Semester vs. Occupation (x^2- 10.228***). H_0: There is no association between the groups.
Source: Research data.

Furthermore, it was observed that 80.54 % of the students participating in the sample attended high school in public schools; 71.14 % have a family income of up to 5 minimum salaries; 66.24 % carry out paid activities as an intern or job; and 63.76 % of them use scholarships or public financing to finance their studies. It was also found that there is an association between the semester in which the student is and whether or not they have an occupation, which is a positive indication in the sense that, as they progress in the course, employability increases. A relevant question regarding the socioeconomic profile of the participants in this sample refers to the effect of public policies in terms of inclusion in higher education of families that were previously excluded from the system. Despite all the criticism in terms of the effect of access policies on higher education (Carmo et al., 2014), the proportion of people from this demographic at this level of education (Classes C, D and E) is significant and has a positive effect, as it affects the future income potential of these families (Queiroz et al., 2013; Carmo et al., 2014).

Analyzing signs of commitment

Subsequently, the indicators of commitment of the students participating in the sample were analyzed (Table 3). For Engers and Morosini (2007), student commitment to learning constitutes their involvement in relevant activities, which are instrumental for their learning. Astin (1984) developed the Theory of Involvement, in which he emphasizes that a student who spends energy studying, participating in student organizations, and interacting with faculty members and peers makes greater progress in learning than one who does not have such attitudes.

In this sense, when seeking to identify the involvement of Accounting students in activities related to learning, it was found that 66.44 % of students declared that they dedicated themselves to studying up to 4 hours in addition to the hours in the classroom per week. In terms of distribution between semesters, it appears that at the beginning of the course (1st and 2nd semesters) 47.05 % of students in this sample declared to study more than 4 hours in addition to those dedicated in the classroom. Although there is no deterministic causal relationship between study hours and student performance, Barbosa (2016) showed a positive and significant correlation between student performance and commitment. Analyzing the frequency distribution of the number of subjects in which they failed, it was found that 54.36 % of students never failed. However, it can be seen that 18.79 % suffered three or more failures. Failure is a permanent problem in the teaching-learning process, because, at the same time as it indicates that the student is not prepared

to advance to the other stages of the course, it can serve as a discouragement for students (Muzikami, 1986; Libâneo, 2005).

In emotional terms, failure can affect the student's self-esteem, providing a bad experience in the teaching process and creating a block or obstacle to the teaching-learning process (Muzikami, 1986). However, this does not mean that it is something completely negative. Wallon (1995 and 2007) observes that, in adulthood, the individual must be able to take responsibility for their choices. Therefore, what should be asked is: to what extent did the teacher build a healthy environment that provided a chance for learning for everyone? How did the set of practices used enable everyone to assimilate the content so that they could be evaluated fairly? Was the teacher concerned about the individual characteristics of the students so that they could properly understand the content? These questions, despite being controversial and not having readily available answers, need to be faced (Muzikami, 1986; Libâneo, 2005; Móran, 2015).

With regard to the declared average performance, it was observed that 83.99 % of students stated that they had average grades above 70 (70 %), equivalent to the letter grade C. Of these, only 6.71 % declared that they had grades between 90 and 100. Despite this, there is a significant portion of students with the minimum expected performance, which may be an indication of low commitment. As already mentioned, there is evidence that more committed students tend to perform better (Barbosa, 2016). However, traditional assessment processes suffer from limitations that require attention (Maseto, 2005; Morán, 2015). Among these limitations, the disregard of evaluation as a permanent and non-watertight process, which only considers the performance on the "test" is a serious issue. Morán (2015) states that the traditional teaching model considers education as something standardizable and with equally linear expected results. However, this perspective disregards, for example, the socio-cognitive characteristics of students, and this can, according to Wallon (1995, 2007), have an adverse effect on the teaching process, as it can generate a negative experience for the student.

Still regarding indicators of commitment, it can be seen in Table 3 that 47.65 % of the sample participants developed more than one extracurricular activity throughout the course and that, as they progress through the course, they acquire more experience in these activities. Extracurricular activities arise from the 1996 Education Guidelines and Bases Law, which determines that the pedagogical projects of the courses must encourage the carrying out of academic, cultural, and artistic activities that complement the student's technical training. Specifically at the institution studied, students must carry out at least 120 hours of complementary activities, and these must be distributed among the various options (monitoring, extension, research, conferences, among others).

Table 3
Frequency distribution of commitment indicators by semester

	Semester	1º and 2º	%	3º and 4º	%	5º and 6º	%	7º and 8º	%	Total	%
Extra class study hours	Up to 2h	5	14.71	9	42.86	11	31.43	30	50.85	55	36.91
	Between 2 and 4h	13	38.24	9	42.86	9	25.71	13	22.03	44	29.53
	Between 4 and 6h	8	23.53			7	20.00	9	15.25	24	16.11
	Between 6 and 8h	5	14.71	1	4.76	6	17.14	3	5.08	15	10.07
	Above 8h	3	8.82	2	9.52	2	5.71	4	6.78	11	7.38
Number of subjects failed	None	31	91.18	13	61.90	19	54.29	18	30.51	81	54.36
	One	3	8.82	5	23.81	6	17.14	10	16.95	24	16.11
	Two	0		2	9.52	5	14.29	9	15.25	16	10.74
	Three	0		1	4.76	3	8.57	9	15.25	13	8.72
	More than three	0		0		2	5.71	13	22.03	15	10.07
Average grade obtained in the	0-59	0		1	4.76	0		1	1.69	2	1.34
	60-69	4	11.76	5	23.81	4	11.43	9	15.25	22	14.77

subjects	70-79	13	38.24	10	47.62	18	51.43	36	61.02	77	51.68
	80-89	14	41.18	4	19.05	10	28.57	10	16.95	38	25.50
	90-100	3	8.82	1	4.76	3	8.57	3	5.08	10	6.71
Complimentary activities developed throughout the course	Monitoring	0	0	1	3.00	1	2.00	7	6.00	9	3.00
	Extension	3	7.00	1	3.00	8	13.00	18	14.00	30	11.00
	Extracurriculars	3	7.00	9	26.00	11	18.00	27	22.00	50	19.00
	Study group	14	33.00	7	20.00	14	23.00	31	25.00	66	25.00
	Research	2	5.00	2	6.00	1	2.00	6	5.00	1	4.00
	Congresses	1	2.00	1	3.00	4	7.00	7	6.00	13	5.00
	Technical books	11	26	6	17%	6	10%	15	12%	38	14
	Others	9	21	8	23%	15	25%	14	11%	46	17
	μ per student	1.26		1.67		1.71		2.12		1.77	

Source: Research data.

Note: ***, **, * Statistically significant at levels $p < 0.001$, $p < 0.05$, and $p < 0.10$. The Chi-square Test of Independence showed that there is an association between Semester vs. Hours studied outside class (x^2- 4.772**), Semester vs. Subjects failed (x^2- 35.896***), Semester vs. Average performance (x^2- 2.6666*), and Semester vs. Complementary Activities (x^2- 6.293**). H_0: There is no association between the groups.

Despite this legal determination, it appears that the practice of forming study groups among students is recurrent (non-mandatory activity). In addition to the cases that declared having participated in study groups as extra-class activities (25 %), among those who carried out more than one activity (47.65 %), almost all participated in study groups. Considering the current context and the characteristics of current students, the predominance of participation in study groups as a way of reinforcement and/or study strategy is consistent with a collaborative learning process. Morán (2015) observes that the development of collaborative teaching strategies can contribute to student learning in the current context. The author recommends playing collaborative games. Observing the evidence presented, this proposal may be an opportunity to align students' interests with their learning needs. In contrast, in addition to the use of collaborative games being appropriate in accordance with modern pedagogical approaches (Libâneo, 2005), these games can provide students with positive affective experiences that encourage their commitment (Vera & Ferreira, 2010; Barbosa, 2016).

Specifically, it was found that 44 % of students mentioned having participated in study groups, 34 % said they had taken extracurricular courses, 20 % mentioned having participated in extension projects and read technical books in addition to those requested by the teacher. Furthermore, 6 % mentioned having carried out monitoring activities, 14 % declared having participated in scientific and professional congresses and 13 % participated in research activities. These frequencies demonstrate a need to stimulate extension and research activities more efficiently, since, in the case of a university, the tripod of teaching, research and extension must be developed from the undergraduate level, even though the participation of undergraduate students is still small. One of the explanations refers to the fact that the majority of students carry out paid professional activities. As reported by Barbosa (2016), time appears as a limit on student involvement and commitment. As it is an area with high employability, most students carry out paid work such as employment or internships. The development of these activities generates a paradox, as it can contribute to the student's education, but, in contrast, it reduces the time available to dedicate to studies and extracurricular activities.

But does affectivity matter in the teaching/learning process?

Through Table 4 it is possible to observe the Mean Rankings (MR) of agreements/disagreements on questions related to affectivity. Initially, it was verified from Cronbach's Alpha that the questions in the questionnaire presented an adequate level of

internal validity (Cronbach's α of 0.804). In general terms, there was a certain homogeneity of responses, as the mean MR was 3.56 (≈ 4 – partially agree), with a median of 3.65 and standard error of 0.20. Among the questions with the greatest agreement were: (1) when the teacher is attentive, do I find it easier to understand and learn the content? (Q5), and when the subject content is something I like or am interested in (positive affect), do I dedicate myself more? (Q21). Furthermore, it was observed that the organization and positive view of the teacher (Q9-Q11), the interest in the content of the subject (Q23) and the teacher's empathy for the students are factors that, from the perspective of the study participants, positively influence in the teaching-learning process.

This means that in the perception of Accounting students participating in the sample, having a positive affect for the discipline has a positive effect on commitment and performance, which is consistent with the theory used. According to Mahoney and Almeida (2005), affectivity contributes to encouraging the student to get involved and commit to the teaching-learning process. In this context, despite not being something that can be standardized, the teacher must seek to use teaching strategies that generate a positive experience for the student. Furthermore, students considered that the teacher is "a mediator and director of student learning", and that the teacher's organization and attention are factors that facilitate learning. This evidence demonstrates that students are aware of the teacher's role in the current context: a teacher who must stimulate learning in a collaborative way and be less focused on the teacher (Masetto, 2005).

In addition, they reinforce that the teaching strategy and the way in which it interacts with students is essential for the process to be effective, which is consistent with the work of Albuquerque (2010), Beck and Rausch (2014), and Beni et al. (2017).

Among the questions with the lowest MRs, the following stood out: (1) Q20 - When the teacher is someone I have a negative affection for, do I dedicate myself more? In contrast, the questions about greater rigor (Q6), the reputation of the institution and the professor (Q14 and Q15), and the passion for the course (Q16), with the exception of question 15, had a 2.12 MR (≈ 2 – partially disagree), the other scores for the other four questions were around 3, which means neither agree/disagree. In summary, it was found that the students participating in the sample do not dedicate themselves more when they have a negative affection for the teacher. In practice, the effect is the opposite. Behaviors that generate negative affection in the student tend to discourage the student, generating less commitment and harming the teaching-learning process (Souza & Ribeiro, 2017). Furthermore, students presented a neutral perception regarding the reputation of the institution and the professor, their passion for the course, and studying through books.

Regarding reputation, it was expected that students would give a higher agreement score, as reputation is historically a parameter of attraction for students (Carmo et al., 2014; Ristoff, 2014), therefore, it is expected to be a factor of encouraging student commitment. Regarding the effect of passion for the course and studying books at home, two questions emerge: firstly, the majority of students (87) stated that they had definitely chosen the course; secondly, 103 students stated that they would not choose another course if they had to choose today, with 83 of these even if they had the financial resources to enroll in another course.

Despite the indication that the majority of students are taking the course that interests them, "liking" the course did not seem to be something that encourages or discourages them. Regarding neutrality in terms of finding it easy to study at home through books and recommended literature, this may result from previous learning experiences, such as studying in the classroom and focusing on what the teacher teaches (Libâneo, 2005; Morán, 2015).

Ultimately, it was found that the answers given by study participants were similar between semesters. Only in some cases, as seen in Table 4, were there statistically significant differences between the groups. Furthermore, it was found that questions with higher and lower scores tended

to be repeated between semesters (1 to 4).

Finally, students' perception of the role of affectivity in the teaching-learning process was analyzed. The answer to this question was obtained additionally from the open questions, which asked participants: "In your opinion, how does affectivity (liking or disliking the teacher, content and institution) affect the effectiveness of learning? Do you believe it has relevance in terms of facilitating or hindering learning? Justify with as much information as possible.

The responses were categorized and it was shown that 92 % of students perceive affectivity as an important factor in the teaching-learning process. Of these, 73 % mentioned that affectivity has a direct effect on their motivation, and another 41 % mentioned that affectivity influences their commitment. This evidence is consistent with Wallon's proposal (1995, 2007), which states that the affection developed by the student works as a trigger in the teaching-learning process, generating greater or lesser involvement and assimilation on the part of the learning subject. Therefore, when the student has positive affection towards the teacher, the content and the subject, this tends to generate greater commitment and, therefore, better learning and performance. In turn, as expected, when affect is negative, the adverse effect is inherent. Except for 8 % of participants who mentioned that affectivity has no relevant influence on the teaching-learning process, when the environment provides a positive experience, there tends to be greater effectiveness. It is also noteworthy that analyzing both the difference between genders and performance levels, it was possible to observe a homogeneity in the response pattern in most questions, as calculated using the Kruskall-Wallis Test and the low Coefficient of Variation (Table 4).

Tabela 4

Frequência Absoluta e *Ranking* Médio por questão sobre Afetividade, Comprometimento e Ensino-aprendizagem

Cod.	Question	Med.	Semester				n	Cronbach's Alpha
			1º|2º	3º|4º	5º|6º	7º|8º		
Q5	When the teacher is attentive, I find it easier to understand and learn the content.	5.00	34(4.38)	21(4.57)	35(4.51)	59(4.54)	149(4.5)	0.788
Q6	(...) is rigorous I find it easier to understand and learn the content, as I am obligated to study.	3.00	34(3.24)	21(2.95)	35(3.2)	59(3.44)	149(3.27)	0.809
Q7	(...) is rude, I have more difficulty understanding and learning the content.	5.00	34(4.18)	21(3.9)	35(4.03)	59(3.98)	149(4.03)	0.792
Q8	(...) is disorganized, I have more difficulty understanding and learning the content.	5.00	34(4.12)	21(3.9)	35(4.29)	59(3.98)	149(4.07)	0.788
Q9	(...) is organized, I find it easier to understand and learn the content	5.00	34(4.53)	21(4.76)	35(4.49)	59(4.39)	149(4.5)	0.783
Q10	(...) is friendly, I learn more easily.	4.00	34(3.94)	21(4)	35(3.43)	59(3.49)	149(3.65)	0.779
Q11	(...) is friendly, I dedicate myself more.	4.00	34(3.97)	21(3.86)	35(3.23)	59(3.42)	149(3.56)	0.782
Q12	(...) is "admired" I dedicate myself more.	4.00	34(3.79)	21(3.76)	35(3.29)	59(3.53)	149(3.56)	0.775
Q13	(...) is "admired" I learn more easily.	3.00	34(3.59)	21(3.71)	35(2.97)	59(3.49)	149(3.42)	0.774
Q14	The reputation of the institution encourages me to study.	3.00	34(3.62)	21(3.05)	35(3.11)	59(3.02)	149(3.18)	0.781
Q15	The professor's reputation encourages me to study.	3.00	34(3.24)	21(3.24)	35(2.86)	59(3.37)	149(3.2)	0.782
Q16	My "passion" for the course is the main incentive for me to study.	3.00	34(3.82)	21(3)	35(3.17)	59(2.97)	149(3.21)	0.798
Q17	The risk of failing is the main incentive for me to study.	3.00	34(3.03)	21(3.19)	35(3.43)	59(3.58)	149(3.36)	0.803
Q18	My desire to be a successful professional is the main incentive for me to study.	5.00	34(4.38)	21(4.62)	35(4.69)	59(3.95)	149(4.32)	0.781
Q19	When the teacher is someone I have positive affection for, I dedicate myself more.	4.00	34(3.88)	21(3.86)	35(3.37)	59(3.95)	149(3.79)	0.767
Q20	(...) I have negative affection for, I dedicate myself more.	2.00	34(1.97)	21(1.9)	35(1.91)	59(2.41)	149(2.12)	0.803
Q21	When the subject content is something I like	5.00	34(4.65)	21(4.52)	35(4.6)	59(4.49)	149(4.56)	0.784

	or am interested in (positive affect) I dedicate myself more.							
Q22	(...) I don't like it or I'm not interested (negative affect) I dedicate myself less.	4.00	34(3.06)	21(4.1)	35(3.77)	59(3.61)	149(3.59)	0.786
Q23	(...) is something I like or am interested in (positive affect) I perform better.	5.00	34(4.59)	21(4.57)	35(4.46)	59(4.24)	149(4.42)	0.778
Q24	(...) is something I don't like or am not interested in (negative affect) I have a lower performance.	4.00	34(3.56)	21(3.62)	35(3.77)	59(3.64)	149(3.65)	0.783
Q25	When the teacher shows empathy with me, I find it easier to learn.	4.00	34(3.97)	21(3.62)	35(3.57)	59(3.75)	149(3.74)	0.773
Q26	(...) shows they're concerned about me makes it easier for me to learn.	4.00	34(4.09)	21(3.95)	35(3.74)	59(3.81)	149(3.88)	0.775
	fr		23%	14%	23%	40%	100%	

Note: The values in parentheses refer to the Average Rankings calculated by $RM_q = \sum_1^5 (fr * p)/n$ where fr = frequency observed for the group, p = scale level value (1- 5) and n = total sample. ***, **, *Statistically significant at levels p < 0.001, p < 0.05 and p < 0.10. The Kruskall-Wallis Test showed that there were statistically significant differences: In comparisons between G1 vs. G2 in questions Q14 (x^2 - 3.1634*), Q16 (x^2 - 6.6388*) and Q22 (x^2 - 8.2414***) ; G1 vs. G3 in questions Q11 (x^2 - 6.2508**), Q16 (x^2 - 6.5973**) and Q22 (x^2 - 9.5762***); G1 vs. G4 in questions Q18 (x^2 - 12.3747***) and Q22 (x^2 - 9.2685***); G2 vs. G3 in questions Q18 (x^2 - 12.0444***) and Q22 (x^2 - 9.2685***); G3 vs. G4 in questions Q18 (x^2 - 8.8664***), Q19 (x^2 - 2.7511*) and Q20 (x^2 - 3.0280*) where: G1 (1st and 2nd semesters), G2 (3rd and 4th semesters), G3 (5th and 6th semesters) and G4 (7th and 8th semesters). H_0: There is no difference in scores between groups (G1 to G4).

However, some issues were highlighted by participants. Firstly, there is a perception that positive affection results from meeting the educational demands of students. This means that the teacher's didactic skill, empathy, and acceptance of the student in the sense of considering their limitations and psychological needs is consistent with the study by Beni et al. (2017). According to the participants, liking the teacher, the content and the subject depends on the way the class is conducted. When the teacher is able to explain the content, seeking teaching strategies that suit the majority of students, using understandable language and with a concern for student learning, the tendency is for positive experiences and affects to occur. And this does not depend on the reputation of the teacher or the institution. These statements observed in the open question were corroborated by the answers to questions 5, 9, 25, and 26, as organization, empathy and concern for student learning are important factors for the teaching-learning process.

Without entering into the debate as to whether motivation (reason for action) is something personal and subjective, it is considered that the context will act as a trigger that will positively or negatively affect the student's reasons for acting (motivation). As a result, their commitment to discipline tends to increase. This perspective can be confirmed from the study by Souza and Ribeiro (2017), as inappropriate behaviors affect the student's morale, self-esteem and motivation. Therefore, this negative experience can have an adverse effect on learning (Albuquerque, 2010; Veras & Ferreira, 2010).

Final considerations

The objective of the present study was to analyze the perception of Accounting students regarding the influence of affectivity and commitment in the teaching-learning process. To this end, a descriptive, survey-type study was carried out with a quantitative approach. The data were collected through a questionnaire drawn up from the researched literature and were collected in the months of October and November 2017, from a sample of 149 Accounting students, enrolled from the first to the last (8^{th}) semester, at one of the largest private universities in the country. The analysis techniques used were descriptive statistics, Chi-square Independence Tests, and Tests of Differences between Means/Medians (Kruskall-Wallis).

The results showed that 92 % of students say that affectivity is relevant to the teaching-learning process. This relevance arises from the stimulating effect that the teacher and the institution have on the student. Students tend to commit and dedicate themselves more when they feel that the teacher: (i) has empathy for the class; (ii) is concerned

about student learning; and (iii) when the subject is something of interest to the student. However, this influence of affection will have greater or lesser weight depending on the student's motivation. In many cases, students stated that affectivity is, indeed, important to the teaching-learning process, however, their desire to be a successful professional and the passion they have for the course are equally important. Therefore, when there is positive student affection for the institution, teacher, and content, students tend to feel more stimulated, dedicating themselves and committing more, and consequently achieving better performance.

These results are consistent with those presented by Veras and Ferreira (2010), Santos and Silva (2013), Vendruscolo and Bercht (2015), Oliveira (2016), Souza and Ribeiro (2017), and Beni et al., (2017). In theoretical terms, the results confirm the Wallonian proposal in which affectivity, being inherent to the teaching-learning process, must be considered in order to enhance its effectiveness. As the cognitive development of individuals occurs from stimuli that will generate positive or negative affection in them and will determine the way in which students will or will not commit to activities, it is up to teachers to consider that the use of teaching strategies that consider the student as the subject of learning and encourages them to participate, assimilate and build knowledge about the object of study from a non-traditional perspective, can contribute to making teaching-learning more effective.

This study sought to contribute to the debate in order to provide evidence of Accounting students' perception of the role played by affectivity in the teaching-learning process - a debate that rarely occurs in this area. Furthermore, it shows that, although developed affects are relevant, that does not mean that the student expects an infantilized, paternalistic process that disregards responsibility for their actions and values in the process. In this sense, the study brings relevant evidence in the sense that the teacher has to be concerned with the affects developed and stimulated in their discipline, as this reflection will enable them to rethink their didactic-pedagogical practices, seeking strategies and methods that enable a more stimulating and effective experience in the teaching-learning process.

Despite its contributions, the study has some limitations, namely: (i) use of a non-probabilistic sample; (ii) the self-declared performance variables; and (iii) non-use of causality tests (probabilistic). In this sense, it is suggested for future research to carry out quantitative studies to better understand which mechanisms are most effective for stimulating positive affectivity. Furthermore, as it is a changeable process throughout the student's previous experiences, it is necessary to understand whether the student's perception of the role of affectivity changes. Finally, it is necessary to understand how affectivity is perceived by Accounting teachers and what strategies can be used to ensure it is positively stimulated.

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