

# APPRECIATION OF THE ACCOUNTING PROFESSION THROUGH WEB-MOBILIZATION: CHARACTERISTICS OF MEDIA PRODUCTION IN HIGHER EDUCATION CONTEXTUALIZED IN THE CYBER EVENTS SCENARIO.

Fernanda da Silva Momo  
Ariel Behr

Set in the growing use of information and communication technologies (ICT's) as a facilitator of the interaction of people and the creation of active social settings, it is understood definitions as cyberspace, cyberculture and the cyber events. Cyberspace, according to Lévy (2000, p. 17), refers to the "new means of communication that arises from the global interconnection of computers", but is not restricted to the physical equipment of ICT's. Therefore, the concept of cyberspace is broad in order to insert both the physical equipment as humans use and allow the insertion of information in this environment.

Cyberculture refers to "the set of social and communicative practices" (CAVALHEIRO; HOFFMAN, 2002, p. 193) inserted in cyberspace. Thus, cyberculture portrays the attitudes and practices developed in cyberspace, and thereby "changes the relationship between users and spaces produced for online socializing, social networks, so that they cease to be just a contact environment to turn on new places of manifestations" (CAVALCANTI et al., 2013, p. 9). So contextualizing in cyberculture, comes the theme of the cyber events referred to events that emerge, mostly of social networks on the internet for later become journalistic guidelines. So, we can comprehend cyber event in this context as "the event whose processuality already contains the texture of online social networks" (BITTENCOURT et al., 2014, p. 3).

Hence, it is understandable that the cyber events are phenomena whose occurrence affects in the current social context in order to overcome the limits of cyberspace, influencing on people's actions. Therefore, this article seeks to answer the following query: how it is possible to promote actions that value the accounting profession and the participation in higher education practices online? The reality treated by this article is set in the context of the discipline of Management Information Systems (MIS) of the sixth semester of the Accounting course from the Federal University of Rio Grande do Sul (UFRGS) in the first half of 2014. It has as main objective to analyze the results of teaching practice aimed at promoting the accounting profession and participation on the internet. The aim is to understand specifically the tools used by students in the construction of media and recurring aspects in the production of the videos.

Thereunto study is categorized regarding their goals as a **descriptive research** since it aims "to find out how often a fact occurs, its nature, characteristics, causes, relationships with other facts" (ALMEIDA, 1996, p. 104). The case study was used as the strategy because it "seeks to apprehend the entirety of a situation and, creatively, describe, understand and interpret the complexity of a particular case" (MARTINIS, 2008, p. 11). In relation to data collection, this occurred through **documents gathering**, in this case, the gathering of videos produced by students. Finally, concerning the analysis of the data was performed **content analysis and descriptive statistics** as the data were examined in order to obtain quantitative indicators that allowed the inferences obtained in the survey.

In relation to the central theme chosen by students for the realization of the video there is the presentation of the accountant professional, presentation of the academic curriculum of Accounting, definition of accounting branches as auditing and professional aspect approaches such as the fees of the accountant. In this regard, it should be noted that all the videos are in line

with the appreciation of the Accounting Professional from the use of audiovisual media central, which was the main proposal of the activity performed. So, we can learn that it's possible the promotion of actions that value the accounting profession and encourage participation by internet in higher education practices placed in actions such as the production of Visual Media (videos) created by students of Accounting course.

From the analysis of the twelve videos made by students was possible to highlight issues related to media used in the videos and how was passed the central message of the video. Regarding the media used in the production of the videos, it can be noted that the use of music in the videos was a media resource used in all videos, meanwhile the narrative feature were used only in 17% of the videos. As regards the choice of use of videos with interviews and dynamic images or use of texts with pictures, 67% of the students chose to use more media that are static on video such as text and images. Taking into consideration the form to convey the central message, note that 75% of the videos used humor in some moment, 25% of the students based their videos on texts and famous internet videos or television programs. In this context, 17% have structured the video in the form of documentary or interviews and the vast majority of the videos (58%) are constituted in such a way as to convey the central message of informational form, impersonal, as concepts. Therefore, it can be realized that the proposal of developing the videos by students helps in academic learning as also encourages the students to promote a critical review over the image of the accounting professional.

## REFERENCIAS

ALMEIDA, Maria Lúcia Pacheco de. **Como elaborar monografias**. 4. ed. Belém: Cejup, 1996.

BITTENCOURT, Maria Clara Aquino. *et al.* O desafio do Balde de Gelo como Ciberacontecimento: Celebridades como Vetores-Chave de Espalhamento e Apropriações. In SIMPOSIO NACIONAL DA ABCiber, 8., São Paulo, 2014. **Anais...** São Paulo: ABCiber, 2014.

CAVALCANTI, Gesa; PESSOA, Débora; Izidio, Ana. Redes sociais como ferramenta de regularização da ética nas práticas publicitárias. In CONGRESSO IBERCOM, 11., Santiago de La Compostela, 2013. **Anais...** Santiago de La Compostela: IBERCOM, 2013.

CAVALHEIRO, Larissa Nunes; HOFFMAM, Fernando. Resenha O futuro da internet: em direção a uma ciberdemocracia planetária. **Revista Direitos Emergentes na Sociedade Global**. v. 1, n. 1, jan/jun, 2012.

LÉVY, Pierre. **Cibercultura**. 2. ed. São Paulo: Editora 34, 2000.

MARTINS, Gilberto de Andrade. **Estudo de caso: uma estratégia de pesquisa**. 2. ed. São Paulo: Atlas, 2008.