


University extension: accounting students' experiences

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Abstract

This study aims to analyze the experiences of accounting students who are members of the Tutorial Education Program (PET) in carrying out actions involving university extension and its relationship with academic and professional training, in light of the Theory of Experiential Learning. As a data collection instrument, documentary research and narrative interviews were used, involving the participation of nine students who have been or are part of the PET accounting program. After data collection, the data were processed through content analysis, characterizing the study as qualitative research. The results of the research indicated that extension actions are important and relevant to the academic, professional, human and civic training of students. Interaction with the communities and institutions served allowed students to develop skills, better assimilate theoretical content, combine it with practice, and contribute to personal and professional growth.

Keywords: Extension Guidelines. Skills. Academic Skills. Professional Skills.

Extensão universitária: experiências dos estudantes de Ciências Contábeis

Resumo

Este estudo tem como objetivo analisar as experiências dos estudantes de Ciências Contábeis membros do Programa de Educação Tutorial (PET) na atuação de ações envolvendo a extensão universitária e a relação com a formação acadêmica e profissional, à luz da Teoria da Aprendizagem Experiencial. Como instrumento de coleta de dados, foi utilizada a pesquisa documental e entrevistas narrativas com a participação de nove estudantes que integraram ou integram o PET Ciências Contábeis. Após a coleta, os dados foram tratados por meio da análise de conteúdo, caracterizando-se a pesquisa qualitativa. Os resultados da pesquisa indicaram que as ações de extensão são importantes e relevantes para a formação acadêmica, profissional, humana e cidadã dos estudantes. A interação com as comunidades e as instituições atendidas permitiram que os alunos desenvolvessem habilidades, conseguissem assimilar melhor o conteúdo teórico, aliando-o à prática, o que contribuiu para o crescimento pessoal e profissional.

Palavras-chave: Diretrizes da Extensão. Habilidades. Competências Acadêmicas. Competências Profissionais.

1 Introduction

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University extension is an educational, cultural and scientific process that, in an interdisciplinary way, allows students to build and improve their knowledge, skills and exchange experiences (Flores; Mello, 2020; Cristofolletti; Serafim, 2020; Almeida; De Sá, 2013). This justifies the development of university extension, with the aim of contributing to meeting the challenges of higher education, as well as providing a good source of socializing knowledge (Lepsch; Antunes; Souza, 2018).

Higher education institutions are now being charged with greater social inclusion, following the publication of Resolution No. 7 of 2018 (Resolution CNE/CES 7/2018), which deals with the guidelines for University Extension and governs the provisions of Goal 12.7 of Law No. 13.005/2014, which approves the Plano Nacional de Educação (National Education Plan) – PNE 2014-2024. The resolution regulates, among other things, the obligation for all undergraduate courses to have at least 10% (ten percent) of the total curricular workload dedicated to extension activities (Brasil, 2018).

It is important to note that university extension is a mechanism that brings the university and the community closer together, since through extension activities, educational institutions have the opportunity to take the knowledge they have acquired to the community; they also become familiar with research and extension (Canon; Pelegrinelli, 2019).

The extension program allows students to put into practice the theory learned in the classroom, unifying theoretical and practical knowledge. Silva, Vieira and Filho (2024) emphasize that the training process must have a strong relationship with practical experiences in addition to theoretical ones, which contribute to the development of skills and competences for working in the job market. When teaching accounting, it is essential to master the rules and principles that govern, build and disseminate the science, but theoretical knowledge alone is not enough to develop the professional skills that the job market demands (Moreira; Vieira; Silva, 2015; Almeida; De Sá, 2013).

The study by Fonte Júnior and Queiroz (2022) identified that the university extension program developed in the accounting course contributes to the critical training of students and promotes the expansion and dissemination of scientific knowledge, fulfilling the university's social role.

Considering that Almeida and Sá (2013), Moreira, Vieira and Silva (2015), Flores and Mello (2020), Fonte Júnior and Queiroz (2022) emphasize that extension activities developed during undergraduate studies provide experiences that promote the development of skills, academic and professional competencies, the following research questions arise: what are the main university extension experiences of students in the Programa de Educação Tutorial (Tutorial Education Program – PET) of the accounting course at the Universidade Federal de Uberlândia (Federal University of Uberlândia – UFU) and how do these experiences contribute to their academic and professional training?

In order to answer the proposed research questions, the following objective was adopted: to analyze the experiences of students participating in UFU's accounting PET in actions involving university extension and the relationship with academic and professional training, in the light of the Theory of Experiential Learning.

The research is relevant and justified because it identifies and analyzes the experiences of accounting students regarding the concept of university extension and promotes reflection on these activities in academic training and professional practice. It also aims to highlight the relationship between university extension and society as a space for the construction of knowledge through the transformation of students' practical experience, as defended by the Theory of Experiential Learning (Kolb, 1984).

2 Methodology

Considering the objective proposed for the study, which is to analyze the experiences of undergraduate accounting students in relation to the extension actions

promoted by the Programa de Educação Tutorial (Tutorial Education Program – PET), the Theory of Experiential Learning, developed by David Kolb in 1984, is used as a basis.

The Theory of Experiential Learning argues that students go through various experiences, both positive and negative, during their lives and that these experiences influence their actions and attitudes. In this way, knowledge is built from the transformation of the student's experiences, in other words, learning is a continuous cycle (Kolb, 1984; Nascimento, 2022).

This is a descriptive study with a predominantly qualitative approach. In this study, the extension promoted by the accounting course at the Faculdade de Ciências Contábeis (Faculty of Accounting – FACIC-UFU) of the Universidade Federal de Uberlândia (Federal University of Uberlândia – UFU) was analyzed through the experience of students who participated in the Tutorial Education Program (accounting PET).

Data was collected through documentary research and narrative interviews. The function of this type of interview is to get to know the historical construction of the reality of the participating individuals, making it possible to find out details through personal narratives (Muylaert *et al.*, 2014). For the documentary collection, the FACIC-UFU Extension Plan and the Annual Activity Reports of accounting PET from 2012 to 2021 were consulted in order to identify the extension activities carried out.

The narrative interviews were carried out with students, known as “petianos”, graduates and others active in accounting PET. In March 2023, an invitation was sent by e-mail to graduates and active PET students, asking them to take part in the survey. A script was drawn up according to the extension guidelines published by the Conselho Nacional de Educação (National Education Council – CNE). Initially, the participants were asked to report on their experiences and perceptions of university extension as active members of PET, as well as the skills developed, the contributions to academic training and to the community, considering the five university extension guidelines proposed by the Política Nacional de Extensão Universitária (National University Extension Policy – PNEU): Dialogical interaction; Inseparability between teaching, research and extension; Interdisciplinarity and interprofessionalism; Impact on student training; and Impact and

social transformation. The detailed objectives of the university extension guidelines are shown in table 1.

Table 1 – University extension guidelines proposed by PNEU

Guidelines	Objectives
Dialogical Interaction	It guides the creation of relationships between the university and social spheres marked by dialog and the exchange of knowledge, with the aim of producing new knowledge in collaboration with society. The extension activities carried out give the university the opportunity to experience everyday practice in the community.
Interdisciplinarity and Interprofessionality	They seek to overcome the dichotomy, combining specialization with consideration of the complexity inherent in the communities, sectors and social groups with which extension activities are carried out. It promotes the interaction of models, concepts and methodologies from various disciplines and areas of knowledge, as well as the building of intersectoral, interorganizational and interprofessional partnerships.
Inseparability between Teaching, Research and Extension	From the perspective of the academic process, the assumption is that extension activities are more effective if they are linked to the process of training people (teaching) and generating knowledge (research).
Impact on Student Training	University Extension activities make a decisive contribution to students' education, creating the opportunity to enrich their experience in theoretical and methodological terms, as well as allowing the reaffirmation and materialization of the ethical and solidarity commitments of the Brazilian public university.
Impact and Social Transformation	A mechanism through which the university establishes an interrelationship with other sectors of society, with a view to acting in a transformative way, geared towards the interests and needs of the majority of the population and fostering social and regional development, as well as improving public policies.

Source: FORPROEX, 2012 (adapted).

There were nine participants in all, seven of whom were female and two male. As far as age is concerned, four of the participants are under 25, while five are aged between 25 and 34. Most of the participants are already graduates of the accounting course (6 graduates) and three are currently enrolled on the course. As for the length of time they have been involved in accounting PET, the majority (6) have been involved for more than two years and the rest for less than a year, but two students are still involved in the program.

After collecting the documents and conducting the narrative interviews, the data was processed using content analysis in order to understand and identify the findings considering the subject under investigation. The steps suggested by Bardin (2011) were used to interpret and analyze the results: 1) pre-analysis; 2) exploration of the material (categorization); and 3) treatment of the results, inference and interpretation. Categories were then established to analyze the results: Dialogical interaction; Inseparability between teaching, research and extension; Interdisciplinarity and interprofessionalism; Impact on student training; and Impact and social transformation (university extension guidelines proposed by FORPROEX through the National University Extension Policy).

3 Results and Discussion

3.1 Characterization of the Tutorial Education Program (PET)

In order to present the results, it is important to introduce the accounting Programa de Educação Tutorial (Tutorial Education Program – PET), approved in 2011 within the institutional framework of the Universidade Federal de Uberlândia (Federal University of Uberlândia). The accounting PET is the responsibility of the Faculdade de Ciências Contábeis (Faculty of Accounting – FACIC-UFU). The creation of the program represented for the course the realization of extension as an academic practice inseparable from teaching and research. PET organizes lectures, mini-courses, seminars, technical visits, provides services such as assistance with income tax returns, and offers financial education courses to the community, among other activities.

According to information on the program's website, the accounting PET is made up of a group of students under the tutorship of a professor with the aim of developing teaching, research, extension, collective and integrative activities and affirmative actions. During the period of this research (2023), the program has twelve scholarship students and two non-scholarship students, who work a minimum of 20 hours a week.

The Annual Report on the activities of the accounting PET presents all the actions and projects carried out during the year, according to their purpose, i.e. teaching, research and/or extension activities.

3.2 Analysis of Narrative Interviews

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As mentioned in the methodology, the categories of analysis of the university extension guidelines proposed by the PNEU were adopted: Dialogical interaction; Inseparability between teaching, research and extension; Interdisciplinarity and interprofessionalism; Impact on student training; and Impact and social transformation. The narratives were analyzed considering each of the extension guidelines.

3.2.1 *Dialogical interaction*

The participants were asked how they perceived “Dialogical Interaction”, a category that covers the relationship between the university and society in terms of the exchange of knowledge involving the people in the communities with which the extension actions were developed.

In this sense, all the interviewees said that they felt that the extension activities promoted by the accounting PET brought the university closer to society, providing an exchange of knowledge and experiences, whether by interacting with other students, teachers and professionals in the field, or by helping people who needed technical help in the accounting area. They also emphasized the importance of extension activities in giving students practical experience of the theoretical content learned in the classroom, as well as how valid these activities are in promoting personal and academic enrichment.

Statements that were in line with the assumptions of the Theory of Experiential Learning, created by Kolb (1984), as well as highlighting the importance of extension activities in the students' learning process, since they promoted the students' dialog with

society, interaction with the content of the course subjects and experience of reality (Kolb, 1984; Ribeiro *et al.*, 2020).

The relevance of the experience can be seen in the following report:

I see Dialogic Interaction between the university and the external community as an opportunity for students and teachers to break away from the academic and technical language that predominates in the university and share scientific knowledge with the community in a more inclusive way (P6).

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Two participants reported that it was clear that the closeness is still timid and that, although programs like PET contribute to a greater dialogue with society, there is still a lot to be achieved. The report also shows low adherence to extension activities. These results are in line with the research carried out by Pereira, Drumond and Barros (2018), who found little participation by accounting students in extension activities and a lack of knowledge of the extension practices offered at the institution, which affects the perception of the importance of extension for students' education.

According to Batista de Deus (2020), this presents a major challenge. It is therefore necessary to find motivations that encourage teachers and students to take part in activities other than those required by the curriculum. Another possibility that could justify this is the scope of these actions. Some participants reported that they observed that the activities didn't always reach the expected audience, so the community didn't enjoy the benefits of these experiences as much as it could have. In some cases, the activities serve a specific and restricted audience. The main reasons are scarce financial resources, insufficient publicity or the local community's own demand. This finding is explicit in the report, which states that communication helps the community to join in:

Of the activities I took part in, I can see the social impact most clearly in the Income Tax Assistance Project, which was publicized in the media, on websites, university TV and other local TV channels. I believe that because of this publicity and people's interest, the project contributes to society in a more direct way, by helping taxpayers to file their income tax returns, fulfilling their tax obligations (P8).

Of the various activities promoted by the PET, one that was mentioned a lot by the interviewees, as in the previous statement, was the one entitled: “Posto de Atendimento PET Ciências Contábeis UFU: orientações para a Declaração do Imposto de Renda Pessoa Física” (UFU Accounting PET Service Center: guidance for the Individual Income Tax Return). It is clear from the reports that the students consider this project to be relevant. It has been carried out annually since 2012, when 60 consultations were held. The accounting PET activities report states that the last record of face-to-face assistance related to the project was in 2019, when 106 taxpayers from the academic community and society in general were assisted. In subsequent years, 2020 and 2021, due to the COVID-19 pandemic, guidance was provided virtually. We were unable to access the data for 2022.

This project was well evaluated both by the taxpayers, the target audience of the action, and by the petianos, who recognized the significant contribution of the project to their training as students, since it was possible to apply in practice the knowledge acquired in the classroom. This experience was also evidenced in the study by Gomes, Moraes and Monteiro (2021), who reported on the results of an extension project called “Núcleo de Apoio Contábil e Fiscal da UFCA” (UFCA's Accounting and Tax Support Center). In this study, the participating students pointed out the relevance of the project for professional training based on practical experiences, contributing to their work in the job market and for society.

It is clear that, through this and the countless other activities promoted by the accounting PET, the students become transmitters of the knowledge generated at the university to society. On the other hand, the people who are part of the community also offer the university their knowledge, their experiences, the knowledge they have built up in everyday practice, in their community or professional experiences.

These findings converge with the concrete experience proposed by Kolb (1984), which refers to the experience of direct contact with situations that involve solving problems based on existing knowledge, in other words, the exchange of knowledge. This is borne out by the account of one of the participants in the survey:

It's basically the cliché: "of different people with a common interest", something new always emerges for one of the parties involved. At the end of each moment of exchange, there is always "a story to tell", and that is very satisfying (P3).

Corroborating the narrative read, Gadotti (2017, p. 14) argues that students need to get to know the university's surroundings, go to the most impoverished places. "They need to get to know the *favelas*, prisons, hospitals, schools, churches. They need to find out for themselves how Brazilians, women, children, the sick and the elderly live." The author concludes that "there is no better, more rewarding and innovative field for academic work than University Extension." In view of the above, it can be seen that the students perceive the contributions of extension to their training.

3.2.2 Interdisciplinarity and interprofessionalism

In order to analyze this guideline, the participants were asked to report whether, at any time, they had seen the need to integrate more than one discipline and/or request the contribution of professionals from different areas of accounting to solve a problem situation or to carry out an event they had attended.

In the words of one of the participants, we can see the applicability of this guideline:

*[...] while the university representatives know the scope of the activity that will be developed, the representatives of the group that will be the target of the extension know the specificities of that community and can help adapt the activity so that it takes place in the best possible way. In the case of the project I took part in, for example, we were in contact with the supervisors of the high schools throughout the development of the materials that would be used for the activities offered by the *petianos*, and they were able to help and guide us on what content would make the most sense to present, what dynamics would be best received by the students, etc. (P7).*

According to Lisboa Filho (2022, p. 27), "extension work is carried out by groups, and the more heterogeneous they are in terms of the areas that make them up and the different professional backgrounds, the richer the sharing will be." Corroborating the aforementioned author, the participants showed in their narratives that they see

interdisciplinarity and interprofessionality as fundamental to guaranteeing the development of extension activities.

In various activities carried out by PET, it became clear that it was essential to enlist the help of professionals from different areas of knowledge or to apply more than one disciplinary content in an integrated manner in order to carry out the activity properly.

11 The following narratives show some of the students' statements about interdisciplinarity and interprofessionality:

Several of the actions required external assistance, for example the Support Center for the Over-indebted, a joint action with Law Interns. This helps us to improve our knowledge, since we are working in an area that we don't know much about, so we can combine our knowledge (P1).

Interdisciplinarity has always been fundamental in the activities carried out, especially in the courses offered to the community, such as the Projeto Delas, which offered a course on financial management for female entrepreneurs, covering a range of knowledge acquired in the subjects of costs, intermediate accounting and financial mathematics (P6).

Another participant pointed out that, through the extension activities offered, it was possible to get a glimpse of what goes on inside organizations, how different professionals are integrated, with each contributing their experience and knowledge, according to their specific training.

According to the interviewees' accounts of their experiences in the program and based on the literature researched, it can be seen that there is a plurality of content and interprofessionality, that interdisciplinary and interprofessional dialogues provide an exchange of knowledge and experiences that enrich the thinking and trajectory of those who take part in the project. There is active experience, characterized by the practical application of the knowledge acquired, in other words, it refers to acting and doing, contributing to the development of the skills and competences necessary for professional performance (Kolb, 1984; Pimentel, 2007; Trindade *et al.*, 2022).

3.2.3 Inseparability between teaching, research and extension

In the narrative script, participants were asked to report on how they perceived the effectiveness of “Inseparability of Teaching-Research-Extension”, considering their experience in offering and participating in the extension actions promoted by the accounting PET and the link with the process of training people (Teaching) and generating knowledge (Research).

In this sense, one of the participants made an observation about her day-to-day life as a member of the accounting PET, which shows her participation in teaching, extension and research activities: *“When you join PET, you can organize, participate in and carry out an activity, and also develop your Scientific Initiation, in other words, there's a bit of everything at all times”* (P3).

Despite the fact that the inseparability of teaching, research and extension is an imperative expressed in the Brazilian Constitution, that its importance is recognized in the literature and that it is also recommended by the PET manual, some participants reported that it was not always evident that this guideline was being put into practice and that, at times, what was observed was an overemphasis on one or other academic dimension, with research being predominantly compromised, as can be seen in the following excerpts from the reports:

[...] as extension activities within the context of the accounting often involve teaching in the activities offered to the community, the connection between teaching and extension is clear. Thus, in my opinion, research is somewhat lost (and consequently distanced even more) from this triad of knowledge, causing/creating a cyclical pattern, in which research does not adhere to themes directly aimed at society, nor does its content participate and integrate extension activities (P7).

[...] However, despite the inseparability of the three axes (teaching, research and extension), I realized in my experiences that there were sometimes challenges related to the time it took to carry out projects or the lack of resources, which made it difficult for the same activity to cover all three axes (P8).

It is clear from the students' reports that they are unable to see the axis of research integrated with teaching and extension. In this case, it is important that teachers and coordinators of the accounting PET show how these activities can be integrated, because research is inherent to the generation of knowledge and, with extension, it can

involve students in new environments, new social contexts and practical situations, which help in the learning process and in new knowledge. According to Kolb (1984), knowledge is constant and the result of the individual's interaction with the environment, so knowledge is the result of social and personal factors.

In summary, it is clear that even though the teaching, research and extension dimensions coexist, they are not necessarily inseparable. Apart from that, the respondents' analysis is positive, recognizing that teaching, research and extension are the basis of academic knowledge and that only with these three axes it is possible to achieve the student's complete education.

3.2.4 *Impact on student training*

One of the guidelines that this work aims to analyze is the impact of extension on student training. With this in mind, the participants in the survey were asked to report on how their participation in the accounting PET, involving extension activities, had reflected on their academic and personal lives.

PET's proposal is to encourage students' active learning through experiences, reflections and discussions in a climate of informality and cooperation (MEC, 2006). In this context, Bacich and Moran (2018), in reference to the active learning methodology, argue that learning through questioning and experimentation (based on questions, research, activities, projects) is more relevant for a broader and deeper understanding. In line with this concept, the petianos and ex-petianos reaffirm the contribution of their experiences in the program as a learning factor and for their performance during the course, corroborating Kolb's Theory of Experiential Learning (1984), which argues that individuals learn from concrete experience (feeling), reflective observation (observing/reflecting), abstract conceptualization (thinking) and active experience (doing/acting).

In the following report, we can see the notable importance of participation in the program for the training of the students:

Being part of PET has helped me develop a lot. We need to develop ourselves in the most diverse ways possible, oratory, academic and even professional issues. It's very important that knowledge isn't just what you see in the classroom, we see things from other disciplines, we develop technological knowledge, we learn to do research, we have contact with different people from different areas and this makes us better prepared for what comes after university (P1).

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The experiences gained through the many extension activities, the social interaction and the articulation between different areas of knowledge enable these students to improve and develop important skills. These results corroborate the research carried out by Flores and Mello (2020) and Squincaha and Silva (2021), who reinforce that extension activities contribute to the development of skills. Some were widely cited, such as: communication, initiative, interpersonal relationships, dedication, responsibility, creativity, as can be seen in the following reports:

As a petiana, I carried out a Scientific Initiation, in which I acquired a lot of knowledge in the accounting area, which I believe I would not have acquired elsewhere. In addition, throughout my PET experience, I was entrusted with various tasks, such as organizing events, developing study groups and debates, and promoting short courses. In this way, I acquired a number of interpersonal skills, which enabled my development (P2).

I had the opportunity to be one of the lecturers in the Financial Market Short Course, and I particularly saw it as a great challenge, as it is a subject that is little talked about in undergraduate classes, so I had to make a greater effort in my preparation, I had all the necessary support from people who knew the subject proficiently and who would be there at the time of the activity. The result of all this was simply gratifying in the end, because in addition to the added knowledge, I gained confidence in public speaking, in dealing with possible incidents and in knowing that I am capable of learning and passing on knowledge on any subject to great effect (P3).

It is clear from P3's report that offering a short course (an extension activity) meant that he needed to prepare and deepen his knowledge of the subject in order to share it with the activity's participants. The relevance of extension in the student training process is evident.

Participants also indicated that research activities, such as study groups, in which accounting pronouncements were discussed, for example, helped to fix content, deepen topics or fill in any gaps in the program content.

15 In the reports, it was clear that participating in extension activities, as well as providing experiences for future professional activity, proved to have a significant influence on the professional trajectory, contributing to new opportunities in the job market. In this sense, some respondents mentioned that interacting with professionals from different areas helped them define their career path and made it easier to enter the job market, as the following reports show:

[...] the social activity where we brought some concepts about the area of finance was one of the motivators for me to take another look at a teaching career (P4).

[...] enabled me to develop, and made it possible for me to enter the job market soon after the end of my PET experience (P2).

My professional growth and development have been directly impacted by my participation in PET projects, especially in terms of soft skills – communication (both for the preparation/dissemination of projects and their execution), interpersonal relationships (with the team involved in the execution and with the external community, the way to treat/approach different audiences, which is something that helps me a lot in the positions I hold in the job market) [...] All these characteristics are items that boost a career in general and I can apply them and try to pass them on to the whole team I work with – the job market vision (P9).

In view of the aforementioned, the significant results of participation in extension actions offered by the accounting PET for the students' education can be seen, reinforcing the statement by Bacich and Moran (2018, p. 69) when they say that “the most relevant active learning is that related to our lives, our projects and expectations.”

3.2.5 Impact and social transformation

University Extension has emerged as an instrument used by the university to fulfill its social commitment and its role as an articulator of relations between society and the university (FORPROEX, 2012). When university students experience Extension, they are able to act professionally in a more effective way, interacting with society (Batista de Deus, 2020).

The Política Nacional de Extensão Universitária (National Policy for University Extension) states that the transformative action of university extension should be sensitive to the problems and appeals of society, that it should participate in social movements and prioritize actions aimed at overcoming the inequality and social exclusion that exist in the country. In addition, the provision of services must be a product of academic, scientific, philosophical, technological and artistic interest in teaching, research and extension, acting in social actions and contributing to generating knowledge aimed at social transformation (FORPROEX, 2012).

For Gadotti (2017), the social character of extension is the result of its identity and mission, based on its commitment to society. Therefore, these activities are primarily linked to regional needs, with an emphasis on projects aimed at socially vulnerable segments. In this study, the narratives show the respondents' perception of the impact of extension activities on local communities:

I remember there was a project developed in partnership between FACIC-UFU and ENACTUS, which trained women who worked informally and wanted to formalize, open or expand their businesses. These were socially vulnerable women who lived in peripheral areas of Uberlândia. The Accounting PET aimed to train these women enrolled in the project in financial management for business planning, such as: cash control, bank control, accounts receivable, accounts payable, monthly expenses, operating cash flow (projected and realized), among other accounting support to help them with financial management. Therefore, it was an experience that impacts and transforms socially, contributing to social development and, in a way, to public policies as well (P5).

By taking part in the extension activity “Educação financeira para jovens” (Financial education for young people), I feel that I have been able to become a more aware professional and academic in relation to reality. I could see how the community we worked with understood concepts that were so common to us as accounting students. I was able to understand the audience's difficulties in relation to the content of finance, personal income management and savings, seeing that this subject is so relevant to a community made up mostly of low-income people (P7).

Nogueira (2013) states that extension has come a long way in recent decades and that the process of institutionalization is irreversible. However, he points out that new challenges lie ahead, such as strengthening extension, both as an academic dimension

and in tackling major contemporary issues from an emancipatory, solidarity and sustainability point of view (Nogueira, 2013).

Therefore, given the vast possibilities for action and interaction promoted by the extension, one of the petianos respondents believes that there is still a lot to be explored.

There are numerous interactions that universities can make with the external community and the job market – in the search for partnerships. After leaving university, I realized how distant and clouded the outside view is of the possibilities and opportunities we can have with educational institutions. There is a lot of good and important work being done within universities, but there is a great deal of distancing from members outside them (P9).

Respondent P9, in his report, gave an example of a partnership between the university and the regional education departments to offer financial training to managers of public elementary and high schools. He suggested short courses and/or workshops to manage the resources made available, financial controls and inventory controls, in which the accounting course could contribute.

The impact and social transformation of extension activities can be seen in the experiences reported by the students. They comment on the learning experience and the exchange of knowledge with the public served, providing relevant contributions to the qualification and training of both sides, students and the community (Nogueira, 2013; Flores; Mello, 2020).

It is important, following the participants' reports, to recognize the relevance of the work carried out by the accounting PET involving teaching, research and extension. The students' trajectory of more than a decade has encouraged critical and reflective thinking among the petianos, qualifying them, working on their skills and awakening their civic awareness.

Many students graduate without ever having had contact with research activities or experienced extension. The curricularization of extension offers the opportunity to change this reality. However, the inclusion of extension activities in the curriculum must be understood as pedagogical innovations that bring academic gains and not just as legal compliance (Batista de Deus, 2020).

4 Conclusions

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This research presents an analysis of the experiences of accounting students who have participated or are participating in PET, in relation to their performance in actions involving university extension and the relationship with academic and professional training, based on the Theory of Experiential Learning. The five extension guidelines proposed by the PNEU were considered: dialogical interaction, interdisciplinarity and interprofessionality; inseparability between teaching, research and extension, impact on student training and impact on social transformation.

The results showed the contributions of the accounting PET to the training of undergraduate accounting students. Through the extension activities, the students realized the contributions made to the dissemination of knowledge and teaching, and to the development of skills and competencies for academic, professional and personal performance. It is therefore essential that educational institutions value and support extension activities in order to strengthen students' education and promote their participation in actions that improve society.

It was noted that for each of the extension guidelines presented by the PNEU analyzed in this study, accounting students reported on the challenges they had experienced and the contributions of extension activities to their academic, professional, human and citizen training.

The interaction with the communities and institutions served enabled the students to develop their skills and better assimilate the theoretical content, combining it with practice and contributing to their personal and professional growth. The students report that their experiences in extension activities have contributed to the development of a critical view of reality and inequalities. They also had the opportunity to organize and take part in events involving the community outside the university.

In the light of the precepts of the Theory of Experiential Learning, it can be seen that extension activities contribute to the continuous construction of knowledge. Practical

experiences involving extension can help to develop students' competencies, skills and attitudes, which will be reflected in their professional performance.

In view of the findings, it can be concluded that university extension plays an important role in the training of students and in bringing the university closer to society, enabling the development of activities that meet the demands of the community and contribute to the formation of more critical, aware citizens committed to collective well-being.

As for the implications and contributions of this study, considering the regulation of the curricularization of university extension, the results obtained, through the students' statements and the reports analyzed, highlight the extension activities that can be developed with the participation of students, considering the guidelines of the National Extension Policy, which could contribute to academic managers and teachers being able to implement them in the curriculum of undergraduate courses. It is clear that extension activities provide training and a differentiated curriculum, qualifying scientific knowledge and promoting social transformation.

It is hoped that the university will get even closer to the most vulnerable communities, promoting the democratization of access and knowledge management. For the students, this study makes a contribution to how their experiences in extension can help develop academic and professional skills and competences, as well as contributing to society. The findings contribute to motivating students to take part in extension activities. In addition, it can be seen that university extension has gone beyond the precepts of assistance and commercialization, and has definitely taken on a transformative character, based on dialogue and the exchange of knowledge between those involved.

In view of the results, it is hoped that this research will motivate academic managers, teachers and students to develop extension actions, given the various benefits pointed out during this study and the social role of the university. Thus, for future research, it is suggested that the study be extended to a larger number of accounting students, with the aim of investigating expectations about the curricularization of extension in the course

and, in the future, the analysis of experiences in academic and professional training after the implementation and development of extension actions.

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