



Mestrado em Contabilidade

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## **Accounting and Tax Literacy of Higher Education Students in the Fields of Economic Sciences**

### **ABSTRACT**

The main objective of this Internship Report is to analyze the accounting and tax literacy of higher education students in management-related fields, with particular emphasis on final-year undergraduate and master's students. Given that proficiency in these areas is fundamental to informed financial decision-making, the report aims to measure and compare accounting and tax literacy levels between the groups, identify potential gaps and distinguishing patterns, and examine students' perceptions of their own accounting and tax competencies. In addition, the report aims to describe the activities carried out during the curricular internship, in compliance with the provisions of Article 10 of the Regulations on Registration, Internship, and Professional Examinations of the Order of Certified Accountants.

From a methodological standpoint, the study adopts a quantitative approach grounded in a positivist paradigm and supported by the deductive method, which is appropriate for the objective measurement and comparative analysis of literacy levels. The research strategy consists of a survey, with questionnaires as the primary data collection instrument, enabling the collection of structured, standardized data suitable for statistical analysis. The sample is expected to comprise final-year undergraduate and master's students, primarily from the Bachelor's and Master's programs in Accounting at the School of Economics, Management and Political Science of the University of Minho, thereby enabling statistical analysis, comparisons across groups, and the identification of gaps and patterns in accounting and tax literacy levels.

This study is expected to deepen empirical knowledge of accounting and tax literacy among students in management-related degree programs by assessing the adequacy of the skills acquired throughout their academic training. Furthermore, the findings may contribute to critical reflection

on current curricula and inform potential adjustments, encouraging teaching strategies that emphasize the practical application of knowledge and the development of technical, ethical, and professional competencies. Finally, the study may contribute to the preparation of more qualified professionals who are better equipped to address the challenges of an increasingly complex and regulated economic environment, while fostering responsible financial management and informed civic participation.

**Keywords:** Accounting, accounting literacy, tax literacy, higher education.