**PERCEPTIONS AND CAUSALITY OF ACADEMIC PERFORMANCE AND PROFESSIONAL EXERCISE OF GRADUATES IN ACCOUNTING AND AUDITING**

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**Abstract**

Universities play an important role in society. Through them professionalization is achieved in different areas that, in one way or another, contribute to the development of a nation. The professional life of a graduate depends in part on the effectiveness, efficacy and efficiency of the university processes and the performance presented during their student life. This study analyzes the variables that characterize student academic performance as they contribute to an adequate professional practice of a graduate in Accounting and Auditing. Through a quantitative and qualitative analysis, graduates in the Accounting and Auditing major from 2007 to 2017 from the Politécnica Salesiana University, an Ecuadorian university, are analyzed. Variables such as: autonomy, marital status, province of origin, family environment, salary, experience and work area, among others are studied. The information collected was obtained through the application of telephone surveys and data extracted from the university computer system; subsequently, this information is evaluated through contingency tables or crosstabs and the case-control study method. Among the main results, it is observed that the majority of graduates do work in the area of their profession, but with a modest remuneration, except for those who work in the banking sector. It is also observed that the quality of the professional practice of a graduate has a direct relationship with their student academic performance and that this academic performance has a relationship with the economic conditions, time availability, study days and marital status that they maintained during their student life. Most graduates do work in the area related to their profession.

**Keywords**

Professional exercise; Accounting and auditing; education; university; graduates.