THE CHALLENGES OF HIGHER EDUCATION IN EDUCATIONAL PROGRAMS BASED ON A PROFESSIONAL COMPETENCY APPROACH

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Abstract

Facing the challenges of the future society, education is an indispensable mechanism for humanity to progress towards the ideals of freedom, peace and social justice. Educational systems must respond to the multiple challenges they face, through the continuous enrichment of knowledge.

For decades, there has been a tendency in the educational field about the development of individuals' capacities, such as learning to learn, learning to do (skills), learning to be (values) and learning to live together. Also, educational paradigms have based their tendencies towards the development of competences. At the international level, the need to train suitable individuals with the necessary competences for the autonomous resolution of problems in the academic and labor fields is increased.

The University of Veracruz began in 1999 the implementation of the Integral and Flexible Educational Model (MEIF), whose bases are centered on the integral formation of the student that starts from the idea of developing, balanced and harmoniously, diverse dimensions of the subject that support its Intellectual, human, social and professional formation, which leads to the students to develop informative and formative educational processes. The informative processes are related to the academic and disciplinary frameworks, while the formative ones involve the development of skills and the integration of values expressed in attitudes.

Objective:

Analyze the challenges of higher education when teaching programs with a competency focus, showing the results of employers’ opinions in Veracruz, Mexico, about the skills, attitudes and values that the professionals of the Accounting Department should have.

Development:

For the development of this study, a quantitative methodology was used, which allowed the analysis of the results obtained from a survey applied to employers, whose activity is carried out in the municipality of Veracruz, Mexico. The results are based mainly on their opinion on the skills and values that must prevail in the professionals of the Accounting for their contracting in companies.

Conclusion:

As a result of this work, it is identified that the entrepreneurs require that the professionals in Accounting, besides the academical knowledge, have the ability to solve problems, leadership, teamwork skills and capacity to work under pressure; these two elements, knowledge and skills, in the same order of importance. Also, two values predominated in the results: responsibility and honesty. Therefore, it is considered a challenge for higher education and especially for those institutions that offer educational programs based on competencies, not only focus their attention on knowledge, but also on the development of skills and values within the training and evaluation process.

Keywords: challenges, educational systems, skills, competencies, MEIF.

1 INTRODUCTION

The competencies have become an element that guarantees the suitability of a professional in the different labor fields, one of these professionals are the Graduates in Accounting. The employment market not only requires the Accountant to possess the necessary knowledge in the areas of his discipline (Financial and Administrative Accounting, Finance, Tax, Audit and other related to his
academic formation as administration, economy, law and information technologies). This labor market also demands skills, attitudes, and values for better performance of their professional activity.

The requirements for the professional accountant also include a constant update in the framework of the Financial Information, Tax Overhaul, technological changes required by the authorities in Mexico and generally with high standards of training to enable them to cope continue and new challenges.

2 BACKGROUND

For the development of the present work, we address the theoretical aspects allowing the conceptualization of the object of study:

2.1 Professional competencies

The International Commission on Education for the twenty-first century considers in its report to UNESCO, some indispensable subjects for the improvement of the educative process. One of them is to return and update the concept of education for the whole life, in which everything can be an occasion of learning and developing the capacities of the individual. Also, to develop the knowledge and capacities of assimilation of the human being, through the inclusion of new disciplines as, the knowledge of themselves, the natural environment and its preservation [1].

According to the Dictionary of the Royal Spanish Academy, competence is the skill, aptitude or suitability to do something or intervene in a given subject [2].

The concept of competence includes different levels of knowledge (knowledge, concepts, data), know-how (skills, ability), knowing how to be (attitudes and values) and knowing how to be (abilities related to communication and cooperative work). In other words, competence is the ability of the individual to perform in complex and authentic contexts; based on the integration and activation of knowledge, skills, attitudes and values [3].

2.2 Accounting

In the fifteenth century, Italian mathematician Luca Pacioli had mentioned that anyone who was devoted to commerce and wanted to do it well, needed three basic things: money, knowing how to do the accounts well and quickly register all operations in an orderly way. In addition to these principles, Pacioli wrote the first detailed explanation on double-entry accounting, that's why he is considered the first accountant in history worldwide. After more than four centuries, Mexico had the first Graduated Accountant, and with him, a noble profession would begin in the country. From May 25, 1907, to now, Public Accounting in Mexico has suffered a significant progress, through the Mexican Institute of Public Accountants. This Institute considered that knowledge, analysis, precision, information and orientation make the current Public Accountant a key member for all organizations [4].

This organization also regulates the professional performance of its members, through the observance of its Code of Ethics, which includes fundamental principles that govern the profession, mentioned below:

a) Integrity. Be loyal, truthful and honest in all professional and business relationships.

b) Objectivity. Avoid prejudices, conflicts of interest or undue influence of third parties that affect professional judgment or business.

c) Professional diligence and competence. Maintain professional knowledge and skills to the extent necessary to ensure that the client or the entity for which they are working receives qualified professional services based on the latest developments in practice, legislation and techniques, and to act diligently and with applicable technical and professional standards.

d) Confidentiality. Respect the confidentiality of information obtained as a result of professional or business relationships and, therefore, not disclose such information to third parties without proper and specific authorization, unless you have a legal or professional right or obligation to do so, or use the information for personal or third parties benefit.

e) Professional behavior. Comply with relevant laws and regulations, and avoid any action that discredits the profession [5].
This refers that graduates in Accounting are obliged to observe these provisions of the Code, however not all accountants belong to the College, in the municipality of Veracruz are approximately 300 affiliates.

2.3 Degree in Accounting

The area of Accounting has remained for many years within the educational offer provided by Higher Education Institutions in Mexico, first as Public Accountant, currently as a Graduate in Accounting. This change due to the need of the entities, in any of its sectors, to have a professional in the area.

This degree has been offered over the years with different names, although mainly corresponds to a similar professional profile. Likewise, is provided in a significant number of educational institutions, this is presumed, among other aspects, due to the ease way to give lessons, because it doesn’t require specialized equipment or laboratories for practices, as could happen with other professions.

2.4 The Degree in Accounting at the University of Veracruz

The University of Veracruz is a public institution founded in 1944 with the announcement of its constitutional legal basis. The Statute pronounces the University’s purposes: to establish the scientific research, to provide university degrees and to promote culture [6].

In 1999, the University began a significant transformation through the implementation of the Integral and Flexible Educational Model (MEIF), which bases are focused on the integral formation of the student. The authorities considered that facing of changes in the way of life and culture in today's world educational institutions have an important role to play as professional trainers, with the possibility of generating and applying knowledge attending the needs of their environment and stimulate social development with equity [7].

The integral formation starts from the idea of developing, balanced and harmonious, different dimensions of the subject that lead him to form in the intellectual, the human, the social and the professional way. That is to say; the Model encourages students to develop informative and formative educational processes. The informative will notice for cultural, academic and disciplinary frameworks, which in the case of higher education translate into the theoretical-conceptual and methodological elements that surround a disciplinary object. The formative ones, refer to the development of abilities and the integration of values expressed in attitudes. The Model proposes to train the students as the curricular emphasis rather than encyclopaedist information since well-formed students have the stance and tools for constant self-learning through the foundations they have created by educating themselves in an integral manner [7].

The Educational Program of Public Accountant and Auditor begins in the region of Veracruz in May of 1978. In 1992 changes to Bachelor in Accounting, and still, keeps this denomination. In August 2003, the MEIF was included in the Degree in Accounting.

The following presents the Accounting Degree profile from the Universidad Veracruzana. The graduate will be a professional with ethics, criticism and social responsibility, with disciplinary solidity in Financial Accounting, Administrative Accounting, Auditing, Finance and Fiscal Law; allowing to respond to the challenges and expectations of organizations in a global environment. Also, the graduates in their professional performance will have the ability to be agents of change and exercise leadership in the areas or disciplines of their academic training [8].

In the curriculum of the Degree in Accounting, is outlined the skills that this professional must possess. Detailed as follows: Make decisions; creatively and critically apply knowledge; design, operate and evaluate information and communication systems. Including leadership; rely on latest technology; negotiate; teamwork; integrate and/or promote changes in organizational culture; contribute to change and social development. Develop and disseminate the knowledge of the profession; play with quality and warmth their relationship with others; improve their communication skills; act with assertiveness; analyze, synthesize and interpret information; learn to learn; research to generate knowledge; adequate oral and written communication in Spanish and English.

On their behalf, the attitudes included in this curriculum of Bachelor in Accounting are the Critical attitude towards life and the profession; self-confidence; overcoming and learning; prospective life; entrepreneurial initiative; openness to change; commitment and social responsibility. Pride for the profession and the national culture and adherence and respect to the Code of Professional Ethics.
Finally, the values for the graduated profile are this: commitment, humanism, tolerance, justice, freedom, respect, responsibility and honesty.

Considering the current educational tendencies of Higher Education Institutions incorporated to educational programs with professional competencies, an analysis made to employers’ demands on Accounting Graduates regarding skills, attitudes, and values, to verify the congruence with the proposals in the curriculum of this Degree and consider the challenges that Higher Education has in this discipline.

3 METHODOLOGY

The methodology of the work is eminently descriptive. For its development, with a cross-sectional research, firm on the design and application of a survey at a given time. The population included directors, bosses, and employers of graduates in Accounting Degree of the municipality of Veracruz, Mexico. The instrument was applied to seventy employers using accounting services.

The tool designed as a self-administered survey using eighteen questions, three of them open questions, using the textual analysis technique for interpretation. This instrument has different sections: General Data of the Company and the surveyed, relationship of the company with the accounting profession and perception of the employer.

This paper analyzes the demands of employers of Accounting Graduates, not only for the knowledge that these professionals must possess but also for the skills and attitudes they require for a qualified job, and in this way get to know the challenges that Higher Education face against these demands.

4 RESULTS

The outcome from the applied instrument was an analysis of the skills, attitudes, and values that the employers require from Accounting Graduates in the municipality of Veracruz, Mexico obtaining the following results:

4.1 Skills

In response to the questions about the skills needed by employers who hire Accountants, using the Likert scale, showing the findings below:

<table>
<thead>
<tr>
<th>SKILLS</th>
<th>Important</th>
<th>Very Important</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability to solve problems</td>
<td>29%</td>
<td>66%</td>
<td>95%</td>
</tr>
<tr>
<td>Leadership and teamwork skills</td>
<td>20%</td>
<td>66%</td>
<td>86%</td>
</tr>
<tr>
<td>Ability to work under pressure</td>
<td>34%</td>
<td>63%</td>
<td>97%</td>
</tr>
<tr>
<td>Skills in software management</td>
<td>51%</td>
<td>31%</td>
<td>82%</td>
</tr>
<tr>
<td>Work experience</td>
<td>49%</td>
<td>23%</td>
<td>72%</td>
</tr>
<tr>
<td>English language proficiency</td>
<td>29%</td>
<td>11%</td>
<td>40%</td>
</tr>
</tbody>
</table>

Source: Based on the results of the survey of employers.

Problem-solving, leadership, and teamwork represent the major capacities that companies take into account, as seven out of ten give a critical assessment.
Another vital element to be considered for the Accounting Degree is the ability to work under pressure, so 6 out of ten sees it as crucial. By adding to this indicator the results obtained from adding the most favorable answers of the scale, it shows a percentage of 97%, implying that all the surveyed require professionals with this ability.

As for software management skills, eight out of ten inquired consider it necessary.

Work experience and command of the English language are also within the skills required by the employers, but not the same importance level as the ones mentioned above.

The analysis capacity and professionalism were also significant for companies, as they cited in the "other" option.

4.2 Attitudes and Values

The values are important for the Bachelor's degrees, which is why they analyze as the most important that the employers require from the professionals in Accounting. The results obtained in this area are in the following graphic:

![Graphic 1. Values of the Graduates in Accounting required by the employers. Source: Based on the results of the survey of employers.](image)

The values that a Degree in Accounting must have according to the employers, in order of importance are:

- Responsibility, three out of ten interviewees, consider this value as a necessity for carrying out the jobs entrusted to them;
- Honesty, also three out of ten respondents are bending over to give priority to this value that frames the need for graduates in accounting;
- Discretion, two out of ten employers indicate that accounting professionals should be careful about the information they receive from the company conferred;

These three values represent 78% of those required by consumers of accounting services.

5 CONCLUSIONS

As a result of this work, we observe that directors, bosses, and employers of the companies have expressed their point of view on the most important aspects they request of a Graduate in Accountancy. Derived from the observed, they not only require the knowledge in different areas comprising the discipline but show a marked tendency towards the skills, attitudes, and values of which this professional should have.

In the cases we talked with the entrepreneurs, they commented that the heuristic (abilities) and Axiological (values) knowledge are crucial. To go deeper in this sense, we analyzed that it is not that knowledge is not necessary, but by concluding the Degree in Accounting in an institution of higher
education, they take for granted such knowledge. Therefore, they worry even more they possess the
skills and attitudes for the position conferred.

Among the core competencies required by employers are those related to problem-solving,
leadership, ease of teamwork, and ability to work under pressure; within the significant values are
identified responsibility and honesty.

Another view offered by this effort; is an urgent need and a challenge for institutions of higher
education to ensure that not only promote teaching and learning activities related to the formation of
theoretical knowledge in their degrees, including the Accounting Department, but also keep an eye
on the students to develop and increase their heuristic and axiological knowledge, so these pillars of
education are frequently the subject of evaluation processes, in particular for those institutions that
provide competency-based education programs.

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