THE STRENGTHENING OF VALUES AMONG THE STUDENTS OF THE ACCOUNTING FACULTY OF THE UNIVERSIDAD VERACRUZANA IN VERACRUZ AS A BASIS FOR THEIR INTEGRAL PROFESSIONAL TRAINING


Universidad Veracruzana (MEXICO)

Abstract

The integral formation of the students is one of the main purposes of the curriculum of the Universidad Veracruzana. For this reason, in 2003 began a new educational model in the Faculty of Accounting in Veracruz, that contains besides the theoretical and heuristic knowledge of each educational experience, a special section for axiological knowledge in order to strengthen the knowledge and application of values among students, so that graduates who are inserted into the professional field have a training in which Values are important when making decisions.

Values are the rules of conduct and attitudes that determine the behavior of a person, being considered important for their development and coexistence in harmony with their peers. They are also positive qualities of people and according to the values that each one has, will be the life projects that they make.

Objective:

The objective of this research is to know the opinion among the students of the Faculty of Accounting of the Universidad Veracruzana in Veracruz, about the importance of strengthening their values by including them in the knowledge of their curriculum to support their integral professional training.

Development:

A quantitative methodology was used, which allowed the analysis of the results obtained from a survey applied to the students of the Accounting Faculty in Veracruz. The results are based mainly on their opinion on how they have perceived the strengthening of the values during their academic trajectory.

Conclusion:

Education in values for the integral formation of the students has acquired greater relevance nowadays, since to educate is not simply to instruct, but also to form. It is not enough to have academic knowledge for a great professional performance, it is necessary to apply values in the exercise of the profession to serve with quality to the client, interrelate adequately with colleagues and provide welfare to society.

Keywords: Integral education, educational model, knowledge, values and strengthening.

1 INTRODUCTION

In the professional practice it is not enough to have good knowledge and skills bases of a certain area, but also to have a solid formation in values that allows to develop an integral professional work, in which the application of moral values is an important part of the decisions to be taken on a day-to-day basis.

For this reason, the Universidad Veracruzana includes the promotion and strengthening of values as part of its study programs, trying that the students of the Bachelor of Accounting have the ability to act with an integral formation that allows them to have a correct and ethical professional behavior in the professional relationship with their clients and their colleagues. If they are professionals in independent practice, as well as if they are working in the public or private sectors, in order to achieve common welfare.
The report of the International Commission on Education for the 21st Century, entitled: Education Locks a Treasure, also known as the Delors Report, pointed out that in the context of contemporary society full of uncertainty and tensions "everything is about revaluing the ethical aspects and cultural education and, for that, give everyone the means to understand the world in its chaotic course towards a certain unity " (Delors, 1996). [1]

The importance of values transcends and interests the whole society, since values guide individual and collective behavior and contribute to individuals, institutions and societies to establish goals and objectives that promote the common good (Cota, 2002). [2]

2 BACKGROUND

2.1 Moral Values

Moral values are universal, since they are shared and applied among all people. They are the set of rules and norms that allow well-being, when they are put into practice they are taking actions considered correct. Therefore, they are also defined as virtues and are usually transmitted to other people.

They are projected through people’s attitudes and actions and concrete situations and involve a real and deep commitment of themselves and to the society in which they lives. (Secretaría de Educación Pública, 2016). [3]

They also help people to prefer, appreciate or choose because according to the values of people will be the decisions they take, since they are deep convictions that define the behavior and fundamental character of a person and provide satisfaction and fulfillment.

Moral values and education are intimately linked, because the human being and its way of acting depend of them.

2.1.1 Scale of Values

A scale of values is an ordered sequence of them. It is personal and unique to each one, each one will print their life experience and their learning among other issues, which of course will tend to condition it and give it a particularity.

At the stage of childhood when the child begins to interact with their environment and to receive instruction from their family and school, it is the moment when they acquire their values. For this reason, this is a very important stage, but the comprehension of values does not end here, since people will be able to learn continually during the following stages of their lives new values that they will acquire by the experiences they have lived and by the development of a point of personal view.

Everyone has a scale of values that govern and guide them in their life, in their actions, decisions and omissions (Ucha, 2010). [4]

2.2 Professional Ethics

Professional ethics implies a series of principles and rules that a professional activity must observe in the performance of its work, as a basis to regulate the actions and activities that take place within the framework of such profession and establishes how a professional should act in a certain situation (Bembibre, 2010). [5]

The collegiate bodies of the different professional areas concentrate these guidelines or ethics postulates that must be fulfilled by the members of a profession in their Professional Ethics Codes and they are mandatory.

When professionals do not comply with the rules of professional ethics, they can be punished by their collegiate body, depending on the type of fault in question.

3 METHODOLOGY

The methodology of the work is eminently descriptive a cross-sectional research was carried out, consisting of the design and application of a survey at a specific time. The population covered students of the last semesters of the Accounting School of the Universidad Veracruzana in Veracruz,
Mexico. The instrument was applied to 100 students and it was designed through a self-administered questionnaire consisting of 22 questions.

This paper analyzes the perception of students about the importance of having their educational model includes values as part of the programs.

4 RESULTS

Derived from the applied instrument, an analysis of the indicators on the perception of the students of the Accounting Faculty of the Universidad Veracruzana in Veracruz was made about the importance of strengthening values during their school trajectory for their integral professional training.

4.1 Values and its Profession

Regarding the importance of values for their integral professional training, students consider:

<table>
<thead>
<tr>
<th>IMPORTANT VALUES FOR INTEGRAL PROFESSIONAL TRAINING</th>
<th>VERY IMPORTANT</th>
<th>IMPORTANT</th>
<th>AVERAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMMITMENT</td>
<td>94%</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>HUMANISM</td>
<td>81%</td>
<td>17%</td>
<td>2%</td>
</tr>
<tr>
<td>TOLERANCE</td>
<td>86%</td>
<td>14%</td>
<td></td>
</tr>
<tr>
<td>JUSTICE</td>
<td>92%</td>
<td>8%</td>
<td></td>
</tr>
<tr>
<td>FREEDOM</td>
<td>84%</td>
<td>15%</td>
<td>1%</td>
</tr>
<tr>
<td>RESPECT</td>
<td>96%</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>RESPONSIBILITY</td>
<td>97%</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>HONESTY</td>
<td>98%</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>EMPATHY</td>
<td>82%</td>
<td>16%</td>
<td>2%</td>
</tr>
<tr>
<td>TRUTH</td>
<td>96%</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>PROFESSIONAL ETHICS</td>
<td>98%</td>
<td>2%</td>
<td></td>
</tr>
</tbody>
</table>

Source: Own elaboration based on student survey results.

According to the students’ opinion on the importance of strengthening values, the results are:

![Figure 1. Strengthening and importance of values](image_url)

Source: Own elaboration based on student survey results.
The previous analysis shows that students consider very important and important in a 94% adding these two ranges the strengthening of values in its university stage and only 6% consider average its importance.

4.2 Values and the Educational Program

In relation to the way teachers involve values within classes, the answers were:

![Figure 2. How teachers involve values within classes. Source: Own elaboration based on student survey results.](image)

In this graph we can observe the variables by means of which the professors promote values to the students being the results very diverse, since each teacher does it in a different way.

Regarding which are the main educational experiences that involve values, the results are:

![Figure 3. Educational experiences that involve values. Source: Own elaboration based on student survey results.](image)

This graph shows the educational experiences in which the strengthening of values is applied in a very important way.
5 CONCLUSIONS

Values are necessary for harmonious coexistence between people, so promoting them is very important especially in children, who must grow up understanding what they are and how they work and always act with values in the different stages of their life.

Values education today is a priority issue in educational institutions, there are even teachers who argue that talking about integral education is precisely talking about values, because educating is not only to educate but also to form. Therefore, by promoting an integral education that includes theoretical and heuristic knowledge, it will be necessary also to integrate the axiological knowledge if the final objective is the formation of an ethical personality in the students.

In conclusion, the values must be applied in daily and professional life to establish the bases that will allow achieving the planned objectives, as well as to improve the professional image and stand out against the competition and society as high quality professionals that act with values in the exercise of their profession.

REFERENCES