International trends pose challenges and responsibilities for institutions of higher education, these challenges are also considered as elements to be evaluated by the accrediting bodies, which has meant that educational institutions adopt the trends by incorporating them into their curricula. In this sense, one of the aspects to consider is the one related to the integral formation of the students, based on professional competences that are promoted through flexible study plans.

In 1999 the University initiates an important transformation through the implementation of the Integral and Flexible Educational Model (MEIF), whose bases are centered in the integral formation of the student. The Accounting Bachelor Degree Program was incorporated into the Model since 2003.

Flexibility, as one of the fundamental axes of the Educational Model of the Universidad Veracruzana, offers students autonomy to create their own trajectory, through the choice of Educational Experiences that, according to their interests, allow them to move conveniently in their professional training.

The issue of flexibility, in light of its implementation is considered positive, however when analyzed in a practical way, it prevents in some cases, the early incorporation into the labor market by students, a mission that contravenes the provisions established in Report to UNESCO of the International Commission on Education for the Twenty-first Century, called Learning: treasure within.

Objective:

The objective of this paper is to analyze the challenges of higher education institutions, facing the standards of international trends in the section of curricular flexibility, showing the results of students opinion of the Accounting Faculty of the Universidad Veracruzana in Veracruz, in relation to curricular flexibility and the implications for early incorporation into the labor market.

Development:

For the development of this work, a quantitative methodology was used, which allowed to analyze the results obtained from a survey applied to students of the Faculty of Accounting. The results are based mainly on their opinion on the curricular flexibility and its particularities for their insertion in the workplace.

Conclusion:

As a result of this work it is observed that curricular flexibility offers conditions for students to configure their professional trajectory, depending on their expectations, possibilities and personal and family circumstances.

A factor related to curricular flexibility is the selection of courses for some students, especially those who, due to their enrollment period, are no longer available to structure their academic load in a continuous schedule, derived mainly from their grade point average.

Another aspect that interferes with the incorporation of students into the labor sector is because it is an integral educational model, so students must take elective educational experiences, again finding themselves with schedule problems due to the offer of courses.

The above mentioned shows that international trends, although favorable to meet the demands of a globalized world, require timely monitoring in order not to neglect the early need for full employment of future professionals.

Keywords: International trends, curricula, comprehensive training, flexibility, labor market.
1 INTRODUCTION

In the Faculty of Accounting of the Universidad Veracruzana in Veracruz, Mexico, the educational program has been taught through an integral and flexible model for more than fifteen years. This situation entails an analysis of the different perspectives that, according to the opinion of the students, this model has implied, specifically in the aspect of flexibility.

As a result of the above, this work is carried out to identify, through the results of opinion of students of the Faculty of Accounting, the challenges faced by institutions of public higher education, following international trends in the curriculum flexibility section.

2 BACKGROUND

For development of this work, theoretical aspects are addressed about the conceptualization of the object of study:

2.1 Flexible curriculum

The term is made up of two words. Curriculum is the set of studies and practices designed for the student to fully develop their possibilities [1].

Flexible is a condition susceptible to changes or variations depending on the circumstances or needs [2]. From the above it follows that flexible curriculum is a set of studies and practices aimed at students fully develop their possibilities, under conditions susceptible to changes or variations, depending on the circumstances or needs.

The flexible curriculum allows learning activities to be selected considering both the requirements of the program and the characteristics of the student. In a flexible model there is no list of subjects to be taken and / or school activities defined and sequenced. The determination of the courses and activities to be developed by the students are usually done by a tutor assigned to each student. This model allows to recognize the particular characteristics of each one of the students, however it requires a disciplined student with the capacity for self-learning. [3]

Flexibility is considered the set of multiple and varied options offered by the university institution to the student community so that each of its members decide with objectivity, autonomy and freedom, the pertinent ways to fulfill their academic life project, using the times, spaces, knowledge and experiences that the student considers convenient. [4]

Flexibility: It is a form of academic organization that adopts a criterion of academic credits for the mobility of students within a curriculum and between faculties and institutions of the country and abroad. [5]

Flexible training: Gives the student the opportunity to take on his or her integral education, choosing time and content according to their professional interests and personal characteristics. [5]

2.2 Flexible curriculum at the Universidad Veracruzana

In the year of 1999 the Veracruzana University initiates an important transformation through the implementation of the Integral and Flexible Educational Model (MEIF), whose bases are centered in the integral formation of the student. The authorities of the university have considered that in the way life and culture changes in today's world, educational institutions have an important role to play as trainers of professionals, with the possibility of generating and applying knowledge that attends the needs of their environment and that favor social development with equity. [5]

In order to redefine the role of the university and its social relevance, it has been necessary to take into account the current conditions in which individuals develop, such as demands of the labor market, technological advances, environmental problems, cultural diversity and the increase in poverty, among others. In these circumstances it is urgent that future professionals develop through new forms of learning based on integrated education.

The globalization and internationalization of social, economic, political and cultural life as a present reality is ultimately the fundamental fact that forces the transition from a traditional rigid and disciplinary scheme to a flexible and transdisciplinary model. Any decision that must be taken, whether individual or collective, must consider the global conditions and perspectives. [5]
Throughout these years, the Universidad Veracruzana has promoted:

1. To move towards a new conception and organization of scientific work through multi and interdisciplinary work;

2. Form a flexible and dynamic structure that allow students to anticipate social changes, and

3. Adapt the students work to the new times, since universities must prepare men and women capable of becoming the builders of the future. [5]

The aforementioned constitutes the basis that has supported the incorporation of the study plans of the different degrees taught at the Universidad Veracruzana, towards an integral and flexible model.

2.3 Educational Program for the Bachelor of Accounting

The Public Accountant and Auditor Education Program began in the Veracruz region in May 1978. In 1992, it changed to a Bachelor's Degree in Accounting, which is what it is currently called. In August 2003, the Bachelor of Accounting was incorporated in the Integral and Flexible Educational Model (MEIF). Since that year, two curricular update processes have been carried out (2011 and 2019).

3 METHODOLOGY

The methodology of the work is eminently descriptive. For the development of this work, a transversal research was carried out, consisting of the design and application of a survey at a specific time. The population included students soon to graduate from the Accounting Degree of the Universidad Veracruzana in Veracruz, Mexico. This program is taught through a formal school system. The instrument was applied to a sample of eighty-six students who entered the university in August 2015 and are close to graduate in 2019.

The instrument was designed through a self-administered questionnaire consisting of twenty-three questions, six of them were open, so for the interpretation of the latter, the textual analysis technique was used. The distribution of the instrument by sections is: General Data, curricular flexibility and labor scope.

This paper analyzes the challenges of higher education institutions, in the face of the challenges of international trends in the curricular flexibility section.

4 RESULTS

Derived from the applied instrument, an analysis was carried out of the effects caused by the students of the school system studying the bachelor's degree in accounting in a flexible model, obtaining the following results:

From the sample of students it is observed that seven out of ten are female and three out of ten male, this is a reflection that the degree is primarily demanded by women.

Given that the students surveyed are close to graduate, they take Educational Experiences (EE) from the terminal area, including the Receptonal Experience, in its different modalities: Written work (Thesis or monograph), General Exam for the Bachelor graduation (EGEL) or by average (Excellent academic performance throughout the degree), this explains that eight out of ten are working. The previous thing is complemented with a result that indicates that two of each ten attend their studies in morning and evening schedule.

4.1 Flexible Curriculum, advantages and disadvantages

Within the open questions asked in the survey, students are asked to express what is a flexible curriculum in their opinion, as well as to identify the advantages and disadvantages of studying in a flexible model, obtaining the following results:
Textual analysis shows that 24% identify flexibility with the freedom to choose Educational Experiences, 21% with the choice of schedules and 18% with the ease of studying and working at the same time.

The graph shows that approximately three out of ten students identify as an advantage the choice of schedules, while two out of ten the choice of teachers and Educational Experiences (EE), commonly referred to as subjects or courses, only one of ten identifies availability of time to work or for other activities.

If this situation is analyzed, it is observed that approximately seven out of ten consider an advantage of flexibility to be able to choose either schedules, teachers or educational experiences.
The disadvantages detected are directly related to the limitation of spaces to take Educational Experiences (EE) with 21%, the lack of options for Educational Experiences and the inactive hours between classes with 18% each. Problems are also identified in overlapping schedules and lack of teacher options with 12% each.

Using a Likert scale, the respondents expressed their opinion on how the educational program of the accounting graduate benefits and is affected by the Flexible Model.

When making an analysis of the benefits, it is observed that in all the response options the results are located in the agreement preference, ranging between 3.91 and 3.43, the largest being the choice of credits (3.91) and the lowest the availability for work (3.43).
In relation to the way in which the flexible model affects the educational program of accounting, it is observed that inactive hours and schedules that overlap predominate with a 3.74, followed by the lack of options for professors and new students in advanced courses, both with a result of 3.69. In this aspect, again all the results are located in the preference of agreement, to oscillate between a 3.74 and 3.31.

4.2 Labor scope

In this section we analyze the flexibility that students have of entering the labor market. In this sense, 81% of students close to graduate are working; 91% of these perform in a related work to their professional training.

In addition to the above, seven out of ten respondents are working in an accounting firm, while three out of ten provide their services for a company. Another analysis covered the cause for which they work, resulting that 5 out of 10 do it for professional practice, while two out of ten for economic needs.

Students who do not work were also asked to express the reasons, highlighting the problems of schedules and low salaries that are perceived by employers.

5 CONCLUSIONS

The present work was carried out in order to analyze the challenges of higher education institutions, facing the challenges of international trends in the curricular flexibility section.

As a result of this work, it is observed that the concept of curricular flexibility mainly encompasses aspects related to autonomy, objectivity and freedom for the development of student potentialities, in such a way that in a responsible manner, assume a commitment to the fulfillment of its academic goal. This autonomy is supported with the help of an academic tutor, so that the tutor acquires an important role to achieve the goals of the model. This fact becomes a challenge for higher education institutions, in such a way that tutoring is carried out in the way required by the flexible curriculum.

Although students recognize inherent aspects of the flexibility of the curriculum, they also notice some disadvantages, which from their point of view, do not allow to reach the objectives that the institutions expect, among which those related to the Educational Experiences (EE) offer stand out, difficulty of schedules (inactive hours or offer courses overlapped) and lack of prerequisite for EE (Allows new students to enroll in more advanced courses, which require prior knowledge). In the case of public institutions that require government support to fulfill their role, the challenge is to improve the EE offer, schedules and academic quality, to meet the expectations of students.

Since the Bachelor in Accounting Program was taught under a rigid model, one of its strengths was the early incorporation of its students into the labor market, since students could apply the knowledge acquired in the classrooms and develop skills in the offices and companies, although they were not properly assigned this qualification of abilities or aptitudes. Currently, the program continues with this
strength, however, it is a smaller number of students who enter the labor market early, mainly due to schedule difficulties.

Notwithstanding the foregoing, and given that the survey was applied to students close to graduation from the educational program, it is detected that in the workplace eight out of ten students are working, however it has been observed that during the first five semesters, the schedules make it impossible to join the labor market and when they do, it is not necessarily in an entity related to their professional training.

Derived from this work, it is observed that institutions of higher education have adhered to international proposals to develop the professional skills of their students and to make the curriculum more flexible, a situation that leads them to improve the conditions in which educational programs are taught. Try to offer the best alternatives that benefit the integral formation of students and their efficient incorporation into the labor market.

REFERENCES

[1] Diccionario de la lengua española, retrieved from https://dle.rae.es/?id=Bk4piXS