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Performance Of Public Accountancy Professionals In Their Immersion In The Business Sector

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Abstract

Graduates are the epitome of the educational proposal of any professional program, they represent the seal of the university, the faculty or the curriculum through a set of values and principles that inspire the institution, with it is responding to the needs either at social or business level, so that the graduate is the profit of any institution, obtaining benefits in a reciprocal way; the university manages to have a greater impact on society and the quality of education allows the graduate to build a high labor itinerary thus obtaining benefits that allow him to improve his human quality. the present research was born from the intention to investigate and establish the main differentiating factors of the public accounting graduate, with respect to the labor needs of the Colombian market, for this, a descriptive methodology was used, in which different statistical indicators of the main competencies of public accountants were consulted and analyzed according to the curricula of the higher education centers of the country and the direct relationship of these with the needs and trends of the companies at the present time.

Keywords: competency; quality; performance; process; work

1. Introduction

At present, the business sector, whether public or private, is affected by global financial behavior, a problem that brings with it the need for professionals who can perform as leaders with a critical sense of reality and ethical commitment, in order to carry out the changes required by society and organizations. In both public and private organizations, financial information must be transparent, within a solid control structure and an orderly administration to restore or increase the competitiveness of

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organizations. Therefore, we must have competent professionals, in terms of their training and knowledge, as well as their ways of living, thinking and acting.

The quality of university education through its practices or relevance helps the graduate to improve his or her abilities and skills in order to respond to the emergence of new needs in the environment and in companies. At the moment of finishing his studies, the professional goes through a dilemma of self-evaluation to determine if he meets the necessary requirements to be accepted in the work environment compared to the term "employability" that refers to the set of professional competencies; which allows us to determine our research axis: Identify the characteristics of the Public Accounting professional of the Universidad Francisco de Paula Santander that allows him to have a professional performance in the public and private sector of the city and its metropolitan area? because the lack of training and permanent updating of knowledge of the graduates of the Public Accounting program who work in the company or organization, since the professional field requires comprehensive, competitive professionals, with capabilities and skills to advise on current and potential situations that arise in the business sector, allowing timely decisions that allows companies to sustain themselves in the competitive market.

Some of the characteristics that have hindered the free development of the skills of future public accountants are the lack of cooperation from employers at the time of collecting information to find out if the graduates feel able to make use of their professional skills and perform more efficiently in their job positions, in addition to this in most institutions there is a lack of updating detailed data of graduates in the area of Public Accounting.

Due to the above, the need to have documents and performance standards for accounting professionals is a direct necessity in the vast majority of modern institutions, since most of them waste the talent of young graduates, occupying them in functions unrelated to their position or professional capacity.

2. Article structure

In order to carry out this research, concepts such as capabilities, competence, work competencies, professional performance, correlation study, graduate and graduate are important. This study is aimed at knowing the type of relationship existing between the academic and practical preparation of the graduate, as well as verifying his or her capacity for reflection, action and search for solutions to new and diverse specific situations and problems.

Theory of Professional Performance. Dr. C. Ramiro J. Pérez Hernández (2006) Article that is part of the Thesis of option to the Scientific Degree of Doctor in Pedagogical Sciences "Model of the profile of the positions by labor competences of the medium technician in Civil Construction for the improvement of the formation and efficiency of the work". It defines the professional performance to All work performed by a person who has learned a profession or trade in the Educational School or not, provided that it demonstrates its suitability, ability, or competence in their actions, according to society or relations of men in the production of material goods or service it provides. The professional performance plays an important value, since this is carried out by the Human Resource, with the mastery of his actions and constitutes a necessary variable to measure the efficiency of the production and work of the organizations.

Figure 1. Professional Performance Theory



Source: Dr. C. Ramiro J. Pérez Hernández (2006).

Theory of Work Performance. Araujo and Leal Guerra, (2007) define job performance as the level of execution achieved by the worker in the achievement of goals within the organization in a given time. Accordingly, job performance will depend on the way they work effectively to achieve common objectives. In this sense, people's work performance will depend on their behavior and also on the results obtained.

Quality Management Theory. For Philip Crosby (1926-2001) American author who contributed to management theory and quality management practices. He establishes in a technical way the essence of quality. For Crosby, there are two major problems that cause poor quality: those that are due to lack of knowledge of employees and those that originate in carelessness and inattention. The former can be easily identified, measured and resolved, but the latter require a long-term management effort to change culture and attitudes. A commitment from top management is the first step to quality improvement. Achieving quality is only possible with a change of thinking and culture in the company, offering the worker a meaningful job with sufficient income. According to the above, management will generate benefits for top management and customer satisfaction.

Figure 2. Quality Management Theory



Source: Dr. C. Ramiro J. Pérez Hernández (2006).

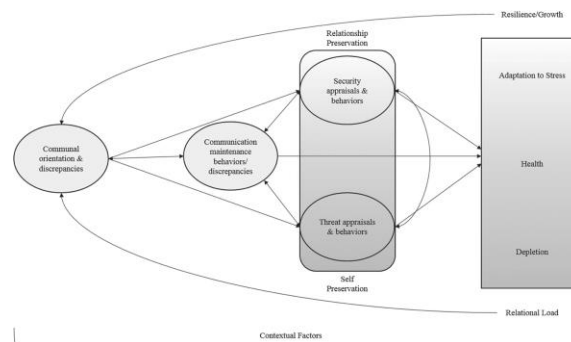
Educational Quality Indicators. For M. C. Guerra (2001), an educational quality indicator is "that component that must be considered to objectively evaluate the process or product of an educational system, which reveals something about its performance and whose evaluation results allow considering alternatives to improve it". (Cited by Valcárcel. N, 2001) (50) It is important to evaluate any educational process by means of quality indicators in order to draw conclusions about the educational system, make decisions and recommendations for improvement.

Management Leadership Theory. As written by (Ralph M. Stogdill), in his summary of leadership theories and research, he points out that "there are almost as many definitions of leadership as there are people who have tried to define the concept". We make use of leadership theory since it is one of the essential characteristics of a competent professional, We understand managerial leadership as the process of directing the work activities of the members of a group and influencing them. This definition

has three important aspects: Leadership involves employees or followers, The members of the group; given their willingness to accept the leader's orders, help define the leader's position. Second, it involves an unequal distribution of power between leaders and group members; the leader will have more power. And leadership as the ability to use different forms of power to influence the behavior of followers in different ways, such as making personal sacrifices for the benefit of the company.

Communication Theory. Exposed by the Nacional Financiera of Mexico City Article where they specify "the success of the employers (or bosses) depends a lot on the effectiveness with which they manage their interpersonal communication". In this theory we highlight the communication between employer and employee, referring to Employers give information (which must be understood); they give orders and instructions (which must be obeyed). People when communicating generally use two strategies: openness and feedback; with openness referring to one's own ideas, feelings and emotions given to other people and Feedback referring to the amount of respectful and non-judgmental information one gives to another person about what one thinks, feels or thinks about them.

Figure 3. Communication Theory



Source: M. C. Guerra (2001)

3. Method

The focus of this pre-project is field research, which we can define as the process in which research mechanisms are used in order to apply them in the attempt to understand and solve some specific situations or needs, and it is mainly characterized by the action of the researcher in direct contact with the natural environment or the people on whom the study in question is to be carried out.

This type of research applies to the work proposed in this research because there will be direct contact with the graduates of Public Accounting of the UFPS who are the people on whom the study will be conducted and with the entrepreneurs or employers in the public and private sector. In this type of research, the researcher comes into direct contact with the object of study, in order to collect the necessary data and information, which will be subsequently analyzed and processed, in search of answers to the hypothesis formulated, conclusions or even the planning of new studies, resulting in a better understanding of the phenomenon addressed.

However, it is not possible to speak of a single type of field research, on the contrary, two types can be distinguished, which differ according to the purposes involved in the process of taking the researcher directly to the context in which the phenomenon to be studied is developed. In this sense, the type of field research to be taken as a basis is exploratory field research, where the researcher goes directly to the environment where the phenomenon is developed or produced, in order to make an exploratory approach, where he tries to explain and describe the elements or characteristics seen with the naked eye, in order to identify some kind of pattern that will help his study to make predictions regarding the behavior of the object of study.

Table 1. Operationalization of variables

Parameter	Independent Variable	Dependent Variable	Interdependent Variable
1. Description	Knowledge of the graduate of the Public Accounting program at UFPS that allows him/her to develop his/her professional performance.	Curriculum prototype required by public and private sector companies in the city of Cúcuta and its metropolitan area.	Professional performance of UFPS Public Accounting graduates.
2. Definition	Set of information stored through experience and learning.	Characteristics required by the public or private sector of the city of Cúcuta and its area. Metropolitan to at the time of the employment relationship.	Any work performed by a person who has learned a profession or trade in the Educational School or not, provided that he/she demonstrates his/her suitability, ability, or competence in their shares.
3. Operationalization	Identifying the knowledge acquired is useful because it helps to consolidate the competencies possessed by the graduate.	Unify the professional model proposed by the public and private sectors of the city of Cúcuta and its area. Metropolitan	Identify and analyze the graduate to determine their skills and capabilities that demonstrate their necessary or optimal conditions in their functions.
4. Sources of Information	Graduates of the Public Accounting program at UFPS.	Public sector companies in the city of Cúcuta and its metropolitan area.	Public sector companies in the city of Cúcuta and metropolitan area.
5. Instruments	Interviews Surveys Stationery Communication and computer equipment	Interviews Surveys Stationery Communication and computing equipment	Interviews Surveys Stationery Communication and computer equipment
6. Categorization	Questions needed to determine the knowledge of graduates of the public accounting program at UFPS.	Determination of the company's levels of satisfaction with the performance performed	Interrelation between the graduate's statements and those expressed by businessmen from the public and private sectors of the city of Cúcuta and its metropolitan area.

Source: Own elaboration

3.1 Population

In this research, the population will be taken as the population of Public Accounting graduates of the UPFS. Graduates of the public accounting program at the Universidad Francisco de Paula Santander.

To delimit and determine the population of graduates, the database was obtained with updated information provided by the public accounting graduates' office, this body declared as graduates; consequently, this population is represented by the 1,628 professional graduates of the public accounting program.

3.2 Sample

For the purposes of sample calculation, the simple random probability sampling type is used, which is defined as the sampling technique in which all the elements that make up the universe

and that, therefore, are described in the sampling frame, have the same probability of being selected for the sample. The formula is used:

Figure 4. Finite Data Sampling Formula

$$n = \frac{N\sigma^2Z^2}{e^2(N-1) + \sigma^2Z^2}$$

Table 2. Data assigned to the sample calculation

N	Sample size	
P	Proportion of population with the desired characteristic (success)	0.95
Q	Proportion of population without the desired characteristic(success)	0.50
E	Maximum permissible degree of error 5%.	0.05
N	Population size (graduates)	1324
Z	Desired confidence level	95%

Source: Own elaboration

After replacing the value set for each variable in the above formula, a sample of 311 graduates of the public accounting program was obtained as the object of study and evaluation.

3.3 Instrument design

Two instruments were developed to carry out the research. The first instrument was developed with the purpose of collecting information from the main object of study (graduate) and the second instrument was developed with the purpose of collecting information from employers or employers in the public or private sector, in order to verify the professional performance of the graduates.

Instrument Validity. Instrument validity refers to the degree to which the measurement instrument actually measures the variables it is intended to measure. The validity of the instrument can be defined through the use of methods; to evaluate validity in this research we use content validity, which refers to the degree to which an instrument reflects a specific content domain of what is being measured.

Reliability of Instruments. When we speak of reliability of instruments we refer to the degree to which their repeated application to the same subject or object produces similar or consistent results with previous measurements.

4. Results

The Public Accounting graduates agree that the experience and professionalism of the teachers is fundamental, since, when performing the functions related to their profession, it is evident that the relationship between what has been learned and what has been applied is the most fundamental in the labor market.

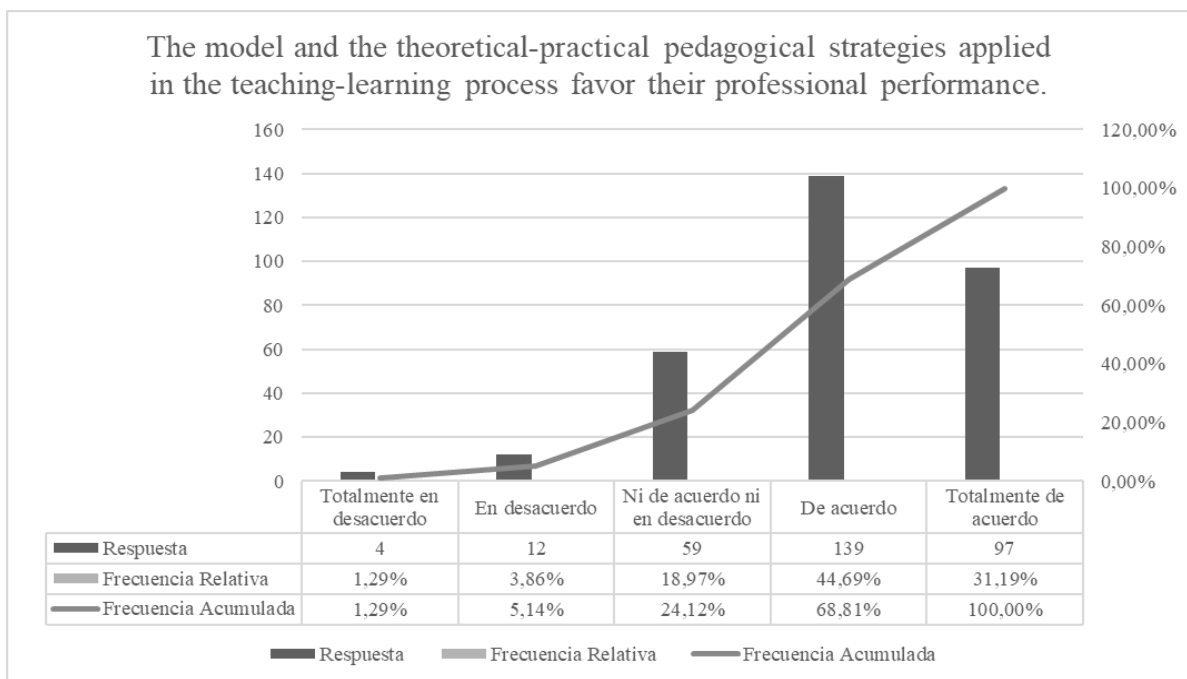
Statistical analysis of the perception of accounting graduates regarding academic preparation and professional practice experience.

<i>Percentage</i>	
Media	0,2
Standard error	0,15491933
Median	0
Fashion	0
Standard deviation	0,34641016
Sample variance	0,12
Kurtosis	3,66666667
Asymmetry coefficient	1,9245009
Range	0,8
Minimum	0
Maximum	0,8
Sum	1
Account	5
Confidence level (95.0%)	0,43012503

Source: Own elaboration

According to the previous analysis, most of the public accounting graduates agree with the statement that the academic preparation and professional experience of the teachers influences the quality of the teaching process, in addition to each student's own abilities, In addition, figure (2) shows how each one of the graduates shares a different point of view about the content of the academic curriculum, where it can be observed that half of them approve that the content does present a professional manner and quality, but it can be observed that the rest do not agree, giving a quite negative answer, which is the one with the lowest significant value.

Figure 4. The model and the theoretical-practical pedagogical strategies applied in the teaching-learning process favor their professional performance.



Source: Own elaboration

It is intended to observe that the graduates in Public Accounting divide their answers to what has to do with formative research, since at least they agree in the answers of being in agreement, although it is evident that there are graduates who qualify that formative research is not important, and given the case they select even a neutral answer. In a higher proportion than the average, the graduates mention that the development of the professional practice was not so useful, since with their answer they give a great degree of disagreement, but it is worth highlighting the other average of respondents who say that they agree with the professional practice.

Table 4. Graduate employment placement

Current activity	Reply	Relative frequency	Cumulative Frequency
Work		32,15%	32,15%
Postgraduate studies		21,86%	54,02%
Work and study	102	32,80%	86,82%
Does not work or study		13,18%	100,00%

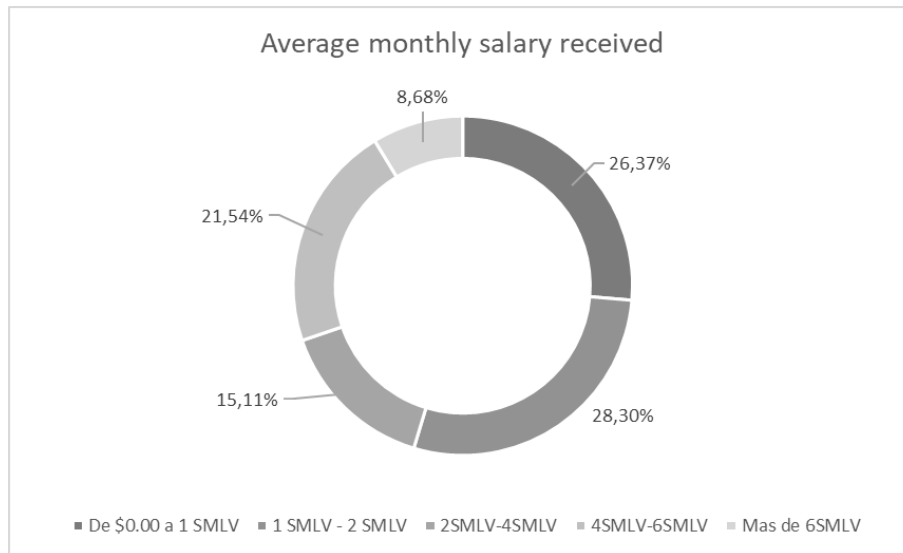
Source: Own elaboration

Current employment status of the graduate. The results of the study identify that more than half of the Public Accounting graduates are working in an entity as a dependent, and it is evident that in only one case the graduate works both as a dependent and independently. The time elapsed to obtain the first job, most of the graduates worked before graduating, obtaining this value in the pilot test, followed by the graduates who took between 6 to one year at the time of receiving their diploma. The means used by the graduates to obtain employment were as follows: more than half of the respondents answered that they obtained employment through personal contacts, the rest mentioned that it was through professional practice.

Graduates in public accounting accessed employment through selection exams, being the main requirement for their hiring, followed by the attitudes and skills demonstrated at the time of employment and lastly by labor competencies. In the two options they had to select the type of sector in which the graduates of the Public Accounting Program are currently working, the graduates coincide in their totality that the type of organization where they are working is in the private sector. A large proportion of the graduates are linked to the companies by means of a labor contract, while to a lesser degree, one graduate exercises his profession by means of a service contract.

It is evident that most of the graduates have more than 3 years of work experience, showing that a large proportion of the students of the Public Accounting Program begin to work while they are still in their academic studies, before obtaining their professional degree. Regarding the average salary received by graduates of the Public Accounting Program, it is evident that more than half of the graduates receive an income of 1 SMLV to 2 SMLV, and only a minimum margin shows that they have an income of 2 SMLV to 4 SMLV.

Figure 5. Average monthly salary of public accounting graduates



Source: Own elaboration

With the survey conducted, it is possible to identify that none of the graduates are undergoing any professional training, nor are they pursuing diplomas or postgraduate studies that allow them to acquire new knowledge and strengthen the knowledge acquired during their training and professional experience. Many of them stated that they were not very satisfied with their academic training since, at the time of performing their functions within the company, compared to their academic training, it is very regular, although it is evident that other graduates state that it is good. On the other hand, it was evidenced that, of the graduates, half of them frequently attend courses or workshops related to their professional career, and the remaining ones comment that very occasionally they participate in the different activities or courses that are developed about their professional career. According to the response of the employers, it can be observed that the sector that prevails is the private sector, and none of these is the public sector.

5. Discussion

According to the results of the question, classification of the company according to size, it can be observed that the types of companies according to their size and where more than half of the respondents have a small company, and only one respondent has a micro-company. The result obtained from the valuation by the employers shows that each of them has a different perspective to take into account the work experience as one of the main aspects when hiring a graduate in public accounting. It can be determined that there are employers who agree that the valuation has an average value at the time of taking into account the experience acquired by the graduates at the time of doing the professional practices, and the remaining one is defined as less relevant and the other as more relevant.

For the employers, the values are distributed when determining if the prestige achieved by the university in the Public Accounting Program is closely linked to the professionalism and training demonstrated in their daily practice by the graduate of the program in their different areas of performance. Employers coincide in totality that, at the moment of giving the opportunity to the Public Accounting graduate, it has a value of 4 showing one of the highest values at the moment of qualifying this aspect. One of the aspects they have in common for hiring is to know their attitudes, aptitudes and leadership.

This aspect is divided between the neutral valuation pointing towards those of higher qualification, where it can be seen that there are employers who give too much importance to the graduates having knowledge in other languages, as it can also be seen that there are some who do not show that it is an intermediate aspect at the moment of making a decision. For employers it is essential to know that the graduates in Public Accounting have a permanent update in the area to be performed, since it is very common that this professional career has different changes and labor updates.

6. Conclusions

With the study conducted, the discrepancy of the graduates of the Public Accounting program of the Francisco de Paula Santander University was observed when evaluating the education offered by the University; it is established that the university does not support a good academic training to offer society professionals who stand out in the labor market for their knowledge, skills and good professional ethics.

In view of the results obtained, it is evident that part of the Public Accounting graduates are currently working in a company, exercising the profession, with the opportunity to improve their professional level, since the companies offer different trainings with the objective of providing their employees with the opportunity to strengthen their intellectual level, obtaining as benefits highly competent professionals.

With regard to the results of the survey applied to the managers of the different entities in the city of Cúcuta, it became evident that the point of view on the profile of the professional public accountant goes beyond the status of the universities. For a manager, the public accounting professional must have leadership when helping to make decisions, have an analytical ability to achieve continuous improvements, have communication skills to understand and interpret the various communication events of teamwork, an entrepreneurial spirit that makes him/her aware to perform actions in the future in order to create a company or promote work, and finally and most importantly, to be integrated professionals governed by the principles that underpin the career.

Acknowledgements (Optional)

These and the Reference headings are in bold but have no numbers. Text below continues as normal. Collate acknowledgements in a separate section at the end of the article before the references and do not, therefore, include them on the title page, as a footnote to the title or otherwise. List here those individuals who provided help during the research (e.g., providing language help, writing assistance or proof reading the article, etc.).

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Makalenin Türkçe başlığı buraya yazılır....

Özet

Türkçe özet.

Anahtar sözcükler: anahtar sözcükler1; anahtar sözcükler2; anahtar sözcükler3

AUTHOR BIODATA

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