



## **Businessmen's Perception Of The Training Of Public Accounting Graduates In A Colombian University**

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### **Abstract**

The public accountant is seen from different perspectives, hence, in the workplace requires that it considerably covers the academic preparation provided by universities, which is why, currently the university institutions of Colombia have as an essential purpose the accreditation in high quality canons, with the intention of identifying in the context of the education offered, the capabilities, skills and abilities to develop their functions; therefore, it handles mathematical, financial, accounting, legal notions; for the evaluation of the progress of accounting techniques, since, among its obligations are tax and management consulting. The general objective of the research is to determine the perception of the businessmen of the city of Cúcuta on the training received by the graduates of the accounting program of a Colombian university. The study was approached from the quantitative paradigm, descriptive, non-experimental, and transversal level, and a questionnaire with a Likert scale, for the collection of information, the sample consisted of 210 companies in the city. The results show that businessmen have a favorable perception of the graduates of the program and attach great importance to updating the curriculum and curricular content through the analysis of the competencies of accountants in the work environment, as well as the consolidation of practices in the workplace.

**Keywords:** Public Accountancy, Contents, Academic Training, Curriculum, Universities

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### **Introduction**

As a consequence of the global process, the different economies require high degrees of competitiveness, as well as highly competent labor power, in which it is essential to have adequate, effective and energetic workers to face the challenges and insufficiencies of the accounting profession, in such a way that there

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is a link with the issues of career progress from an ethical point of view, the technical advances and challenges of the business environment, the impulse of the entities, as well as the excellent administration of both public and private organizations. However, despite the various resistances and demands of the recent financial and social dynamics, few graduates are able to reflect on the demands of the professional space. (Casadiego, Meleán, & Aguilar, 2022)

That is why Ruedas and Ortega (2019) point out that accounting, is a skill executed since the beginnings of civilization following the need to practice control concerning procedures, as well as financial events, in addition to the reports of these, with the intention of rendering a balance as a consequence of the requirements. Therefore, the progress of civilization shows that the principle of registration and control persists today in the post-innovation universe, in this sense, it can be deduced that the professional accountant existed framed in the model of the operability of his task.

Hence, currently the university institutions in Colombia have as an essential purpose the accreditation in canons of maximum quality, with the intention of identifying the context in which the education offered by the different careers, especially that of the public accountant, is coveted in correspondence to its nature and its appropriate area of knowledge. (Arias Cantor, 2018)

In agreement, with the context Jiménez and Núñez (2019) state that the public accountant is seen from different perspectives, hence, in the labor field the same considerably covers the academic preparation provided by the universities, that is why, the meaning of preserving the transforming content of opinions in the progress apt to compensate the lacks of the interested party is emphasized, likewise, in this sense, it is incumbent upon the public accountant to safeguard the preeminence of developing creative knowledge in different spaces with the purpose of concisely benefiting the idea of elastic conditions, as well as, present that allows him to conserve options of procedures and in the acquisition of fundamental practices for the prosperity of the business entities where he performs occupations.

Currently, public accountants are required to have both soft and hard skills, as well as skills and competencies beyond knowledge to perform the functions related to the profession, to induce confidence, as well as to demonstrate the experience acquired, since both public and private sector entities often perceive different difficulties in the progress of their financial procedures, such as problems to perform good productive practices, or contexts of embezzlement and / or fraud. Thus, the complete instruction of public accountants is requested with the intention of facing the different complications, at the same time, they must have an extensive practice in specialized and transversal spaces in economic, financial, management, inspection, taxation, management, regulations, technology and innovation, social commitment, among others (Casadiego, Meleán, & Aguilar, 2022).

In relation to, the different programs or curricula in the career of public accounting, it totally covers the contexts of knowledge, extension, divergence, and privatization of the instruction at a higher level, which admits a high degree of competitiveness, also, in reference to the degree of development, accepting attention for the skill of the procedures and the effects of this quality in the educational formation. Accordingly, the state of the evolution of the present exploration is added, due to the fact that, as it progresses, it is possible to determine the strengths and weaknesses that the curriculum of public accounting study grants linked to the competence.

At the same time, it is necessary to take into account the trend of the active dynamics of the territory, since, in accordance with the observation of the expert space of the graduates of university training institutes in connection with the information recorded by the Ministry of Education (ME) (2019), which

provides data concerning the quality based on the provisions of the Quality Assurance System (SAC) of Higher Education.

### **Literature review**

In the international framework, Benavides and Ana (2020) in their research "The Public Accountant's Career: Accreditation and Market Requirements", present the various modifications that occur in the cultural, social and financial environments as a result of the global process, where the requirements for experts in public accounting are schematized, hence, they propose with intentions to face these diversifications as a significant aspect in the progress and growth of higher education. In addition, Fernández, Aldrin and Farfán, (2020) mention in their inquiry "Profile of the public accountant from his professional training scope", that the competences of the technicians or experts in the exercise of their functions consent an existing and admitted capacity for the apt progress in the execution of a task, it is worth highlighting, It should be noted that in the course of time the interest of the university study houses has been examined in training human capital to provide business entities with an effective management of operations, through the manifestation of knowledge and continuous research, in addition to propose strategies to solve possible problems, encourage the quality of products and profitability.

Regarding preliminary research at the national level, reference is made to the work carried out by Casadiego, Meleán, and Aguilar (2022) called "Competitive profile and labor market of public accounting graduates"; whose collaboration evidenced that the university institutions have adapted their study plans in the public accounting career with the intention of covering the concerns and demands of the organizations not only in the public sector, but also in the private sector, thus providing the labor field with professionals in the accounting area with strong knowledge, skills in the management of operations, as well as highly defined values, to carry out a suitable performance according to the needs. In this sense, Durán and Trochez (2020) through their research called "Strategies for the promotion of research training in the public accounting program", express their perspective about the viable and potential strategies that are deployed in the university field, specifically in relation to the curriculum of the Public Accounting career, with the intention of outlining a methodology that optimizes didactics in teaching based on the explanatory framework, in turn, directing the curriculum, not only internally but also externally, to address from different points of view the professional accounting education.

In the same line, among the regional background refers the inquiry made by Arias, (2018) entitled "Socioeconomic impact of graduates in public accounting of the Universidad Libre Seccional Cúcuta, from their performance and labor positioning"; where, it is highlighted that the university training institutes in the Colombian territory have as an essential intention the review of the high levels of demand, in terms of, the management of the professional in the labor field in linkage with the knowledge acquired during the training provided in the various academic options. However, Public accounting plays an important role in the global economy, because labor activities are based on data as an important tool, because information is an important process today; therefore, there are difficulties with the educational profiles, due to the requirements associated with the characteristics of an accountant, these requirements certainly should be evaluated at the university level, as well as by business and political organizations. (Revelo & Ceballos, 2017)

### **Public Accountant**

According to Elías Leyva (2018), the Public Accountant is the professional who is in charge of using, inspecting and elucidating the accounting information, as well as the financial information of a business

entity with the intention of tracing and verifying instruments, as well as mechanisms to support the provisions of the business organization in the decision-making process, in addition, he/she has theoretical and practical skills related to accounting, economics, taxation and administration, auditing, and at the same time, skills in advising industrial procedures. Therefore, the same authors state that within the ideal profile of the accountant, honesty, competitive behavior, rectitude and justice are considered; performance in research, talent for analysis, reflection and criticism, persistent inquiry of progress, ability to fulfill responsibility under pressure, promptness to reflect, commercialization skills, persistent in conservation, commitment and social responsibility, creative and innovative talent, restoring incessantly and aptitude to assist in competitive training (Elías, 2018).

It is important to note that, in Colombia, students who have successfully completed and achieved the curriculum receive the title of public accountant, where a period of time of 5 to 6 years of academic training is established in colleges, authorized by the Ministry of National Education. Therefore, in order to be able to exercise the accounting function, it corresponds to obtain the respective title together with the professional card, issued by the Central Board of Accountants, since it is the organization that registers such experts, as well as firms or companies related to the training of the career; in this sense, such card is suitable, when the professional delivers the documents that support the academic degree and a professional practice of not less than one year. (Arias C. M., 2018).

### **Training of the accounting professional:**

Accordingly, the teaching of the students of the public accounting program must be based on competences, it is necessary that there is a reduced correspondence between the governmental entities, in the higher institutions at university level and the commercial activities, similarly, the curriculum that meets the requirements of the argument established in the accounting pedagogical regulations, outline curricular provisions that allow, through the progress of capacities, it is therefore, a complete professional instruction. Evidently, the training of the accountant at the global level and of the country consequently admits to satisfy the obligations in the society, in addition, of the managers of the companies as of the set of clients that are supported in the Accountancy to perform different plans, at the same time, the attentions in proportion of the illustrated and expert conjunctures that it provides (Revelo & Ceballos, 2017).

### **Competencies**

Competencies are conceived as all those skills and talents achieved by voluntary and methodical effort through the execution of complicated actions, thus describing the group of competencies that are achieved by arranging knowledge, skills, qualities, and stimulations. In other words, the suitability of employing the effects of instruction in an explicit content: training, commitment, or particular progress. Thus, a competence is not restricted to cognitive natures, through the employment of hypotheses, conceptions or virtual wisdoms, which includes in proportion systematic skills as interpersonal properties.

Consequently, the aforementioned authors cite as basic cognitive competencies, which companies have highlighted as essential to be accepted in the workplace; hence, when establishing the hierarchy, they are listed as follows: 1.- Data Inquiry, 2.- Reading Comprehension, 3.- Diligent Mathematical Operations, 4.- Reflection, 5.- Team Work, 6.- Written Record, 7.- Set of Applied Techniques, 8.- Attending, 9. For this reason, it is established that the competencies required in a professional work commitment are divided into two groups: the first group is related to professional knowledge and the

second group is related to working with people, how they interact, communicate and control their emotions, in other words, known as hard and social or soft competencies (Ramírez, Morales, Muñoz, & Resendiz, 2018, p.75).

**Table 1.** Competencies required by employers according to specific area

<b>Accounting</b>	<b>Mathematics</b>	<b>Administration</b>	<b>Economic</b>
Knowledge and basic management of tax administration.	Knowledge and basic handling of differential equations.	Efficient time management.	Knowledge and basic handling of descriptive statistics
Basic knowledge and handling of financial mathematics.	Basic knowledge and use of algebra	Task planning.	Knowledge and basic handling of of econometrics.
Basic knowledge and handling of corporate finance.	Knowledge and basic handling of calculus	Knowing how to deal with a customer	
Basic knowledge and handling of stock market finance.		Detection of process or product improvement opportunities.	
Basic knowledge and handling of accounting		Detection of new business business opportunities	
		Implementation of new projects.	

Source: Ramírez, Morales, Muñoz, & Resendiz, 2018

## Management skills

While the conceptualization of managerial skills requests the observation of different authors respective to the administrative contour, among them, its category is listed in the successive clauses: managerial skills are fundamentally requested for business managers, in turn, the guarantors of low grades are demanded social skills and technical skills. Hence, management is defined as an action executed by individuals affected by their unique particularities, as precise natures determined as managerial style. Therefore, managers are workers with high degree of efficiency, adequate, trained and competent in managerial skills. (Vergara & López, 2017).

According to, the managerial abilities the same ones are classified in three big groups: Technical abilities where the discernment and experience in the execution of categorical procedures, methodologies or suitable instruments of the commitment or concrete space that invades is involved; Human abilities are described to the skill of interrelation evidently with the multitude, since, a manager interacts and favors essentially with the practitioners under his direction, in addition, of the dealings with buyers, distributors, partners, among others; and; Conceptual skills is presented of the enunciation of opinions conceive indeterminate connections, deploy different conceptions, solve difficulties in creative representation, among others.(Vergara & Lopez, 2017).

**Table 2.** Skills of the Current Professional

<b>Skills</b>	<b>Requirements</b>
1.- Communication	In all its forms, oral and written
2.- Teamwork	Ability to convey ideas and information with structure, priority and a sense of relevance. Speak in public with fluency and mastery of the subject matter.
3.- Leadership	Establish human relationships that stimulate a productive, coordinated and efficient work environment. Be able to show tolerance and respect, as well as adjust to multicultural environments, without prejudice or reductionism.
4.- Ethics	Attitude for change, hunger for progress, overcoming barriers, healthy competitive ambition.
5.- Critical and logical thinking	Leaders who drive change on a daily basis.
6.- Competitiveness	Respect for the environment, animal life, laws and human rights.

Source: Ramírez, Morales, Muñoz, & Resendiz, 2018

## **Labor lawsuit**

It is defined as the representation of the amount of personnel of the business organization that are oriented to be hired, likewise, it adds that it is estimated as the connection between the requested amount of labor commitment, in addition, the adjustment of the current salary, at the same time, all the remaining elements that affect the hiring programs of the companies that persist without transformation. So, the labor demand is explicit by the information containing the occupational ones concerning the workplaces, the mandatory requirements to conquer them (Colmenares, Da Costa, Hernandez, & Castro, 2018). The authors describe the requirements or necessities of labors or occupations that are assigned to the worker who occupies the position or position are punctuated in four typologies of duties that are employed to any work ligar: a) Erudite Demands; b) Concrete Demands; c) Included Commitments; and d) Contexts of Responsibility.

## **Method**

### *Type of research*

In reference to the methodology used, the research was carried out under the descriptive perspective, since the purpose of the research is to show the meaning of the most notable honesty of the subjects, (Hernández, Fernández, & Baptista, 2014). In correlation, to the representation and deliberation about the inconstant, hence, descriptive research is directed towards the approach of knowledge, undoubtedly, its support is to manifest an appropriate value (Hernández Sampieri & Mendoza Torres, 2018).

In addition, the work presents quantitative representation as an approach, which, according to Behar (2008), this type of exploration accumulates information in an easy way (of objects or elements that can be quantified, weighed or calculated) and that by its nature continuously projects figures as a result.

Taking into consideration, as stated by Bernal (2016), the research design is expressed from the research model to be established, in parallel, with the assumption whose representation is examined in the period in which the work is deployed. In this sense, as reported by Monje (2011), the research is framed in a non-experimental design, since the data are of an equitable nature without establishing progress or techniques. Hence, through the execution of an instrument, the people immersed in the problem actively participate, that is why the inquiry belongs to the transversal type, therefore, the in-depth review is systematically established only once; without focusing on the inconsistencies, likewise, it is a field exploration, since the data come briefly from the investigated population.

According to Niño Rojas, (2011), the determination of the population to be analyzed will be determined by the complete accumulation of elements or individuals that invade the fraction where the inquiry will be carried out. (p. 55) Likewise, the population will be composed of all business organizations affiliated to the Chamber of Commerce of Cúcuta, in all economic sectors, whose list is constituted by 1686 business organizations duly registered during the period January August 2020 (CCC, 2021)

However, Arias (2012) indicates that the sample is a segment of the population that is chosen as the axis. The study sample, therefore, is a minuscule fraction of the respective concrete and fixed that is cordoned off from the palpable population. Likewise, Niño (2011) adds that the type of convenience sampling refers to the preferences of a sample of the population, which is why there is evidence that it is feasible; therefore, the individuals participating in the investigation are chosen according to the considerations of availability, as well as belonging to the population of interest. Correspondingly, the sampling occurred by convenience, hence, the sample is represented by 210 businessmen, who have or have hired graduates of the public accounting program of a university in the city. According to what was previously expressed, a questionnaire or survey type instrument was used, because it allows to implement as a result

to achieve the data with the intervention of the sample, therefore, it accumulates the opinion of the subjects about a revelation, (Arias, 2012). In this sense, the data were obtained through the application of the survey, in which the businessmen of the city of Cúcuta participated. The survey consisted of 10 questions with five response alternatives, on a Likert scale: Always (S), Almost Always (CS), Sometimes (AV), Almost Never (CN), Never (N).

## Results

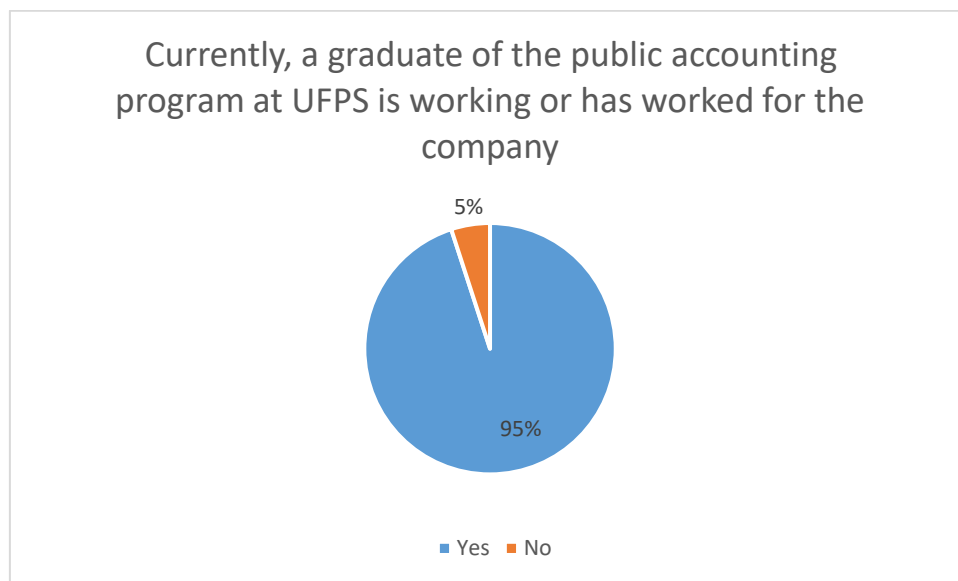
For the collection of information, the instrument was delivered to the numerous business structures, with the participation of a total of 210 organizations that carry out commercial activities in different market sectors.

In relation to the hiring of UFPS graduates in the Public Accounting career, it is essential to point out that 95% of the 210 business organizations participating in the survey have public accountants among their personnel who completed their studies at UFPS, as shown in Table 3.

### *Hiring of CPA graduates*

**Table 3.** Items: Currently, is there or has there been a graduate of the UFPS public accounting program working in the company?

Option	Frequency	Percentage
Yes	200	95%
No	10	5%



**Figure 1.** Items: Currently, is there or has there been a graduate of the UFPS public accounting program working in the company?

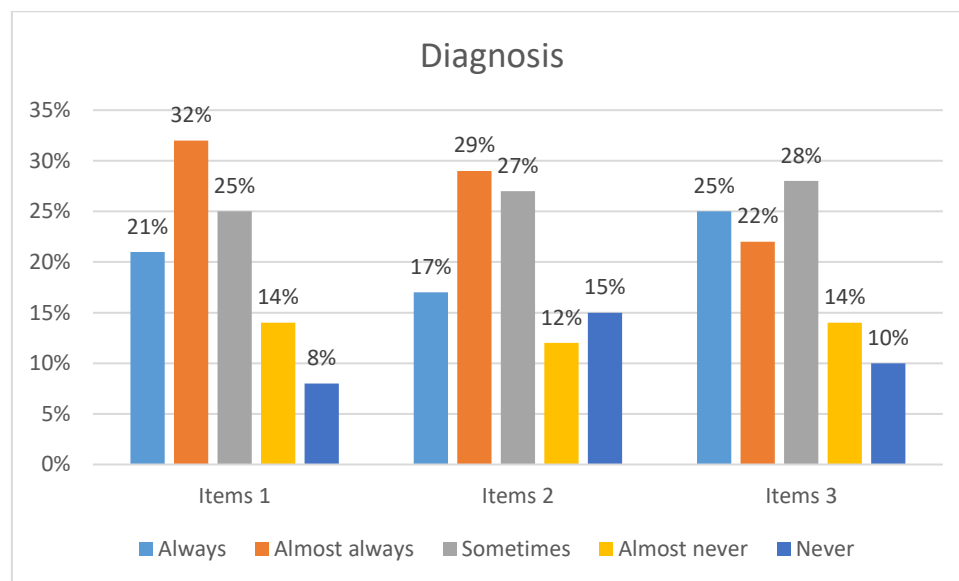
**Interpretation:** by virtue of the above, it is essential to indicate that in connection with the results obtained, the companies in the city of Cúcuta take advantage of the benefits of having qualified personnel in the accounting area graduated from the UFPS, therefore, the availability is due to the high levels of graduates, as well as their quality in training and their commitment to the functions they perform.

### *Diagnosis of Public Accounting Program graduates*

The following is a summary of the information gathered, with respect to the first objective, items 1, 2 and 3 were executed.

**Table 4.** Frequency of responses in relation to Objective 1

Indicator	N°	Ítem	Always	Almost always	Sometimes	Almost never	Never
Diagnosis	1	Do you consider that the graduates of the public accounting program at UFPS have a solid knowledge of accounting operations?	44 21%	67 32%	52 25%	30 14%	17 8%
	2	Do you know the content of the UFPS curriculum?	36 17%	61 29%	56 27%	26 12%	31 15%
	3	Do you consider that the skills and competencies developed in the labor field by the UFPS graduate are suitable?	53 25%	47 22%	59 28%	29 14%	22 10%



**Figure 2.** Diagnostic Indicator (Items 1, 2 and 3)

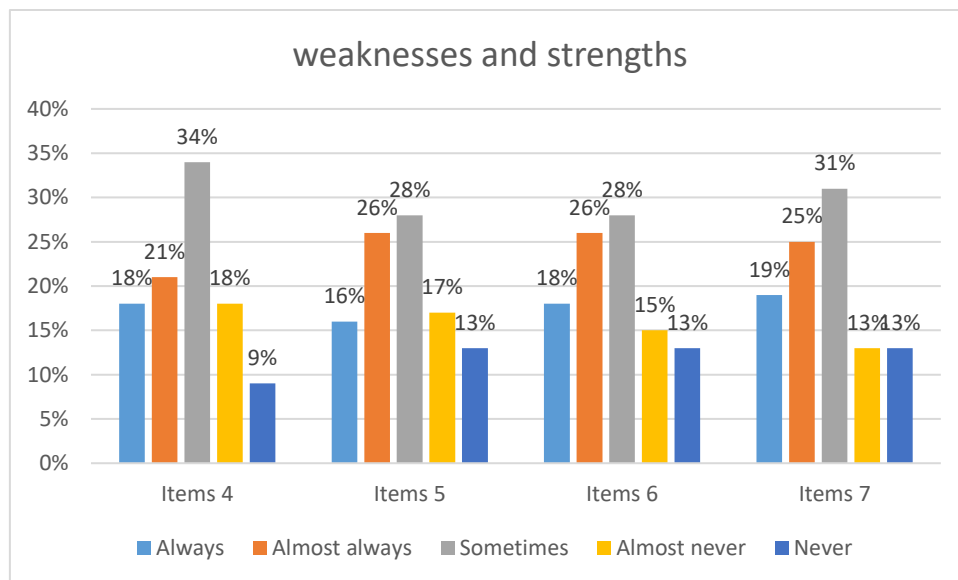
**Interpretation:** It is important to highlight the importance of reviewing the content of the disciplines developed in the curriculum, since they must be adapted to the needs of the companies, based on the reality of the different contexts, increasing the effectiveness of operations through strategies linked to technology, allowing the acquisition and demonstration of knowledge, skills and personal development. In addition, training must provide students with skills that guarantee and optimize the full development of the required solutions. Likewise, a quality education adapted to the needs will allow accounting professionals during the deployment of their functions to plan, carry out and propose effective procedures.

### *Weaknesses and strengths of Public Accounting Program graduates*

**Table 5.** Frequency of responses in relation to Objective 2



Indicator	N°	Item	Responses				
			Always	Almost always	Sometimes	Almost never	Never
Weaknesses and strengths	4	Do you consider that there are factors that influence the weaknesses and strengths of the professional graduate of the public accounting program at UFPS?	37	45	72	38	18
			18%	21%	34%	18%	9%
	5	Do you believe that public accounting professionals graduated from UFPS are qualified to occupy top management positions?	34	55	58	36	27
			16%	26%	28%	17%	13%
	6	Do you consider that the CPA within the business organization widely deploys his or her capabilities?	38	54	58	32	28
			18%	26%	28%	15%	13%
	7	Do you consider that the UFPS graduate in public accounting has high standards of professional ethics?	39	52	65	27	27
			19%	25%	31%	13%	13%



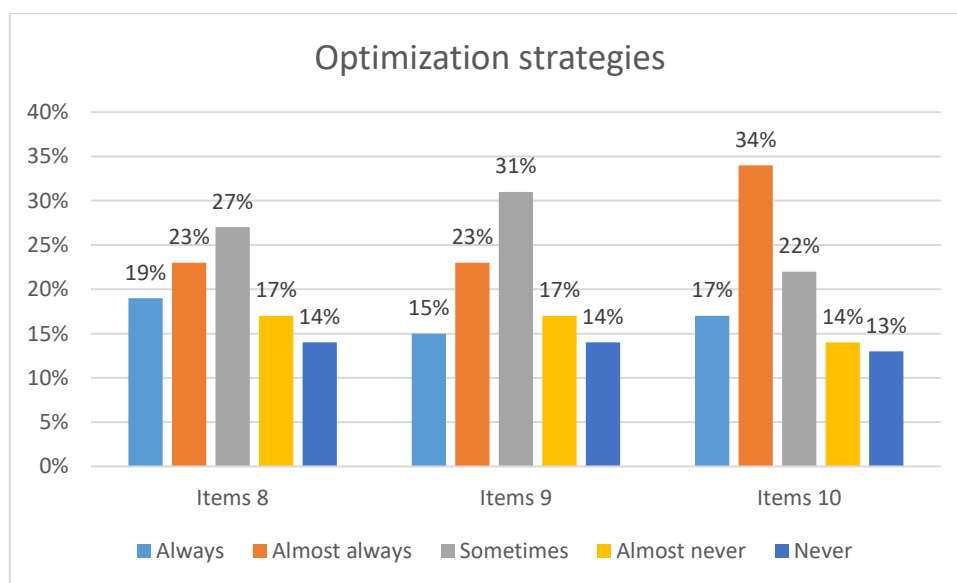
**Figure 3.** Strengths and Weaknesses Indicator (Items 4, 5, 6 and 7).

**Interpretation:** during the research, positive perceptions were reported, with reference to the correlation, training and shortages in the labor field, due to the fact that the house of studies projects an interdisciplinary and complete program, since, it offers excellent level of training in knowledge and ethics to the students, that is why, the UFPS has managed to reach a high degree of recognition and approval in the department, since it not only involves for them a training with deep quality patterns; In addition to presenting the possibilities of obtaining employment at the end or completion of the curriculum, so it is considered the ideal development of skills and occupations related to the functions of public accountants in the different areas of organizational entities that carries out commercial operations or production.

**Strategies for the optimization of graduates of the Public Accounting Program**

**Table 6.** Frequency of responses in relation to objective 3

Indicator	N°	Item	Always	Almost always	Sometimes	Almost never	Never
Optimization strategies	8	Do you consider the management of the public accounting curriculum at UFPS to be adequate?	40 19%	49 23%	56 27%	35 17%	30 14%
	9	Do you consider that the accounting program provides its students with content that meets the needs of the work environment?	31 15%	49 23%	65 31%	35 17%	30 14%
	10	Do you believe that UPFS graduates have the ability to adapt to the demands of the business organization?	36 17%	71 34%	46 22%	30 14%	27 13%



**Figure 4.** Strengths and Weaknesses Indicator (Items 4, 5, 6 and 7).

**Interpretation:** it is unavoidable to improve the curriculum of studies of public accounting at UFPS; since, although it provides students with the progress of competences in research procedures, training in topics related to the work in the career, consolidation of values and ethics, personal and professional integrity, it is necessary to continuously update the multidisciplinary contents. According to the results shown, the company managers consider that there is little depth in some of the topics covered during the course of the curriculum, which shows that some professionals lack experiences linked to fundamental topics in the accounting area. In fact, the academic training institutions at the university level focus their scope through the adaptation of their programs to the needs of the environment where their graduates develop.

## Discussion

Due to the fact that in the labor field in general, business organizations are highly demanding, since they are always in search of high quality schemes to establish the evolution of companies in order to compensate for the shortcomings of customers, as well as financial stability; therefore, the methods of choice of personnel is rigorous, hence the establishment of the suitability, competence, skills, knowledge

which make significant contributions to achieve the effective advancement of the objectives designed to stand out in the market (Jiménez & Núñez, 2019).

According to Díaz (2021), the academic training of students must respond to the requests or requirements of the labor field, being this a primordial aspect that has to be addressed by the university institutions in the continuous transformation of the collective context, therefore, education is based on the experiences of business organizations that establish the canons of quality of goods and services through the interventions and tests established in the models from the point of view of the markets, in this sense a concordance is established between the quality of education with the valuation through the verification of the derivations.

However, although the UFPS has clearly outlined its purposes in relation to the progress of the study program of the career of public accounting, it seeks that it be advanced, since its graduates must be professionals involved with the advancement of the community in the face of globalization in the registration, fiscal, economic, administrative, auditing and cost spaces, linked to quality perspectives, research and sustainability, through the generation of sapiency's as well as attention in the handling of the knowledge, besides presenting attitudes and abilities in the assertive communication, adequate handling of the TIC, capacity to generate new ideas, competitor, willing, creators, with leadership, provided of ethical values, competent to forge value adhered to the structures linked to the control, acquisition of dispositions, suggestion and corporate orientation.

Now, although the public accounting program or curriculum at UFPS is structured according to the demands of the discipline, organizational and business requirements; within its weaknesses some consider establishing improvement strategies for the full development of their capabilities, in this sense, it is imperative to promote pedagogical and didactic strategies in reference to, security in decision making and the deployment of knowledge, as well as the management of foreign languages such as English, also increasing the progress of skills, skills and leadership skills.

## **Conclusions**

With reference to the establishment of the skills and abilities developed in the labor field, it is important to note that the business organizations have within their hired personnel and in full function UFPS professionals in the accounting area, as well as in management positions, in addition to considering that they have skills and competencies suitable to be developed in the labor field, However, they do not know the content of the curriculum, as well as the program contents developed in each of the disciplines, which is an aspect to be improved, since the active participation of the business entities related to the exposure of their needs will allow the adaptation of the training in the approach not only theoretical but also practical of the different problems that could arise.

In correspondence with the identification of teaching and learning strategies, the updating of the curriculum should be considered, after a continuous evaluation of the curriculum where the competencies of accounting professionals are adapted to the needs of the work environment, in this sense, the transformation of the contents is transcendental, in order to address the weaknesses presented during the execution of the functions of this professional. Furthermore, to take into consideration the accelerated progress of ICT, as well as the continuous transformations undergone by regulations and statutes, in connection with State policies in relation to the accounting area and the progress of business structures. At the same time, to promote attitudes and behaviors based on institutional commitment, as well as teamwork, to add disciplines that provide skills and tools related to leadership and management.

In turn, the consolidation of the practices in the labor action is one of the possible solutions to the problem, hence, the continuous presentation of an action plan containing updates corresponding to the needs or requirements of business organizations, in this sense it is proposed to make adjustments to the disciplines taught within the curriculum every two years, and every six months (if necessary) in the programmatic content of each of the subjects, this based on the observations made by the administrative managers of the business structures, as well as by graduates in the accounting area.

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