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Accounting Epistemology And Labor Trends Of The CPA In Colombia

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Abstract

At present, the business sector, whether public or private, is affected by global financial behavior, a problem that leads to the need for professionals who can perform as leaders with a critical sense of reality and ethical commitment, to carry out the changes required by society and organizations, this research was born from the intention to investigate and establish the main differentiating factors of the public accounting graduate, For this purpose, 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 higher education centers in the country and the direct relationship of these with the needs and trends of companies today.

Keywords: competition; dynamics; standard; strength; projection

1. Introduction

To understand the conceptual and practical development that has had the work function of the public accountant throughout history, involves remembering and highlighting key economic moments of the growth of the first cities, thus, the first commercial exchanges of the time "barter" were the beginning of what today is known as accounting, an area that was consolidated from the fourteenth century in Italy by the merchant, economist and scientist Benedetto Cotrugli, which founded and clarified some basic concepts such as the term profit and loss, which years later would be embodied and immortalized in the most popular work of the most important economist and scientist, Benedetto Cotrugli, This area was consolidated from the 14th century in Italy by the merchant, economist and scientist Benedetto Cotrugli, who founded and clarified some basic concepts such as the term profit and loss, which years later would

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be embodied and immortalized in the most popular work of ancient accounting entitled "Treatise on Accounting Accounts Using the Double Entry" written by the Franciscan Luca Pacioli in 1509.

Pacioli, according to (Esteve, 1994) is known as the father of accounting, due to the use that he gave to the double entry technique, which was not created directly by him, but he took it and adapted it by means of some theoretical and practical arrangements, obtaining at the end 36 chapters that were divided into four books, the inventory and balance book, the draft voucher book, the journal book and the general ledger; in which the rules and mathematical principles of the double entry are defined, these rules and mathematical principles are summarized as follows. First, there is no debtor without a creditor, second, the amount owed to one or several accounts must be equal to what is joined, third, all that receives owes the person who gives or delivers, fourth, all the value that enters is debtor and all the value that leaves is creditor, fifth, all loss is debtor and all gain is creditor.

Based on the above, it was structured and promoted the training of professionals in public accounting, a career in the exact sciences, which has a broad technical management, which analyzes the movements, functions and responsibilities that are established by law at the time of exercising the profession, a public accountant has several functions within a company, this can be performed in the area of finance of an organization, keep the numbers of the company, make records, make financial projections, declare taxes, etc..

Ontologically, a public accountant is the professional in charge of managing the finances and accounting aspects within a company, in this same argument (Elizalde, 2019) complements that "the functions of the professional accountant are oriented in the registration of the necessary operations for the proper functioning of the company where he/she works, in addition to keeping the accounting registration systems updated", therefore, an excellent professional in public accounting must have a wide accumulation of knowledge and essential theories for organizational management.

Consequently, companies within the global dynamics are subjected to countless requirements, both tangible and intangible, in which each of the links of the organization has a certain degree of importance for the strengthening and projection of action plans and short and medium term management of the institution, therefore, the need for leaders and synergistic work groups is becoming more and more noticeable within the new organizational structures (Casella, 2020).

This research work seeks to identify the different forms of employability of public accountants in the Colombian labor market, their main qualities and market trends according to current organizational dynamics.

2. Article structure

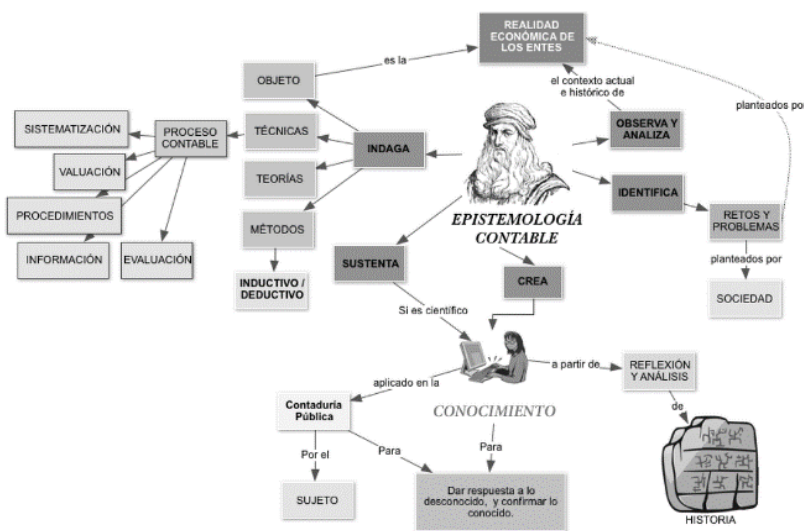
2.1 Epistemology of accounting

Accounting epistemology is the relationship between all those statements and beliefs that are known about economic activity, essential in the generation of new financial and accounting knowledge. Accounting from the epistemology contemplates and analyzes man as that social unit that interacts through links with other beings, this unit then generates a series of needs that are common (food, education, personal fulfillment, etc), common needs and economic activities are the main documentary axes of accounting science, in these numerical records of these interactions are structured, thus allowing to highlight measures and units of value of each interaction evidenced (Eutimio & Alberto, 2020).

In the beginnings of the accounting activity, it was directly related to family self-consumption, which with the passing of time varied according to the historical events of each era, these changes generated a new economic model of change, allowing the inclusion of the term supply and the original product regulation structure in the market, with the objective of guaranteeing the stability of the economy, where values were assigned to things and those things were classified as goods and services.

The accounting epistemology is oriented to create a thought projected to the reflection and analysis of the accounting events or facts, on a par with their historical contexts and in a critical tone with the current reality, for such a case it is necessary to understand the accounting work not only from its internal structure but also from a holistic conception, It can also be said that this branch of accounting seeks to adequately understand the problematic development of accounting knowledge, to satisfy the concerns or demands inherent to public accounting both in Colombia and worldwide.

Figure 1. Structure of accounting epistemology



Source: (Baron & Ariza, 2020)

Each input required the direct appropriation of a measure of value and quantity, and from these units the degrees of profit and loss of the exchanges presented in the markets were evaluated or measured, thus synthesizing the conceptual reason for public accounting.

2.2 Importance of Accounting Science within modern organizations

In modern organizations, accounting is not considered as anything more than a legal responsibility that must be taken into account when managing or expanding the collective interests of the company; however, this argument is not valid due to the omission of accounting science and its main characteristics and benefits.

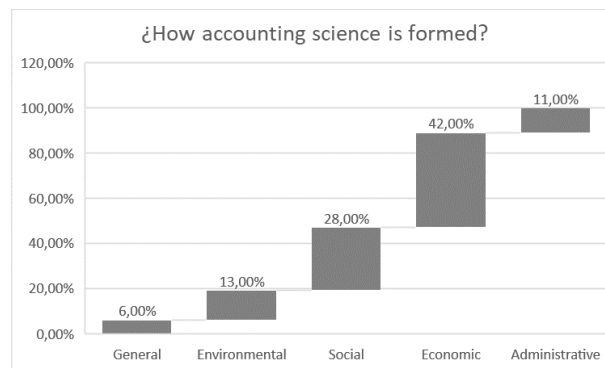
The accounting science is a fundamental pillar in the administration of a company or in some cases is the most important element within the organization, because this is an important source of information for the company and provides great advantages when managing, evaluating and controlling the processes that are executed. The control of accounts and the financial situation are the aspects that guarantee the continuity and stability of an organization, since from these it is possible to know the reality of how

much you have, how much you earn, how you earn and how you spend all that you earn; allowing not only to know the past and the present of a company, but also to foresee the future, which a priori is one of the most important and outstanding aspects of this area.

This discipline effectively and conclusively determines all the accounting statements, having real and direct access to the financial results of the business activity in a given period of time. Therefore, a fundamental pillar in the administration of a company. A correct accounting does not only imply numbers, charges, balances and financial statements; behind it is the work that will facilitate the strategic decision making for each of the departments of the economic entity, depending directly on the needs and objectives of this.

Figure 2 below shows a percentage illustration of how accounting science is integrated or shaped in the control and management of an organization's cash flows.

Figure 2. Aspects of Accounting Science



Source: Own elaboration

2.3 Trends and Innovation in Public Accounting

2.3.1 Evolution of the public accountant as an operating unit of companies. The public accountant is determined as the axis on which the administrative process of the organizations is developed, this actor not only determines aspects related to the economic reality of the company, but also analyzes market trends and economic estimates on profits and losses.

A professional in public accounting controls finances in order to provide tools that allow adequate decision making, based on a constant process of training and updating, for this reason, its field of action is not limited to economic areas, but is also linked to the establishment of good corporate governance, being a promoter of the creation of new companies, always taking responsibility for the imposition of fines, penalties or litigation by external agents to the economic interests of the company.

In the early 1990s, with the issuance of Decree 2649, which contemplates the accounting principles generally used within organizations, which were very rudimentary and almost entirely handwritten, it was only in the early 2000s with the inclusion of the computer in the country that these formats and documents began an important digital transition, which would allow a more real control of operations by analyzing data from statistics and graphs.

At the beginning of this millennium, is where the first accounting and management programs began to emerge, which are on which they began to work to bring the figures in a more appropriate way, at this point is where it generates a major change for all those professionals who came from an old or manual technification, A decade later, these technological advances allowed government companies to expand the mechanisms to analyze and account for the taxation of citizens, from this year and in the coming years, public accounting transit in a progressive advance year after year, which included the IFRS (International Financial Reporting Standards), reporting of electronic processes (billing, payroll), constant updating of accounting programs and inclusion of sophisticated software.

The following table shows a summary of the main changes in public accounting in its mode of operation up to the present time.

Table 1. Technological and operational change in the public accounting field

Year 1990	Year 2000 - Present
Emphasis on data collection	Software configuration control
Upload and constant review of information	Mass upload of information
Manual determination of statistics	Emphasis on information analysis
Partial disconnection with other administrative areas	Permanent update

Source: Own elaboration

It is according to the level of these advances that public accountants were finding different labor scenarios, depending on the degree of need of the company, this information can be reflected in the survey applied by the company SAGE, in 2019 where more than 3000 accountants were consulted, regarding how they visualized themselves in the Colombian labor market, the answers obtained are presented below.

Table 2. Perception of CPAs at the present time

Percentage	Description
90%	90% of respondents say there has been a cultural change in their profession
67%	2010 accountants prefer to use cloud accounting software in their work
	7 out of 10 respondents said the industry needs to accelerate the pace of technology adoption.
56%	I confirm that their productivity has increased thanks to technological advances.
27%	He considers time savings to be an important asset for his management.
58%	They expect to adopt relevant artificial intelligence (AI) applications.

Source: Own elaboration

Globalization has encouraged the opening of markets and therefore the growth of competition within organizations, in addition to the latent need of the target market for clear and timely information of the good offered, with the inclusion of technology, it has been possible to use more tools to optimize the use of talent, that is, through trained accounting professionals have been able to obtain reports and reports from flat or historical data of the economy of the company. Now, at this point the question arises as to how the future accounting professional should be prepared. To answer this question, it is important to consider the following aspects: the accountant of the future must have the necessary tools to perform analysis, accounting closings and audits in real time, as well as the ability to build reports based on causality and recommendations.

The practices of the future demand an important operational advance in accounting, since it is estimated that by the year 2030, the following aspects will not exist.

There will be no manual data entry: Data will flow automatically from clients and their bank accounts to the accountants' systems.

Real-time relationships: The relationship between accountants and their clients will be almost instantaneous; the accountant will have a real-time view of the business and will be able to interact with the client in real time.

Alerts and notifications: Accountants will instantly know when things are changing positively or negatively for your client.

Preventive problem solving: Accountants' time will be spent proactively analyzing business problems and seeing errors before they manifest themselves.

Higher fees, but better value: Accountants will charge clients more than they pay today for their consulting services. Fees may not grow much, but accountants will be able to better monetize their work.

3. Method

In relation to the methodological framework, this chapter defines the level and type of research, the universe or population, the sample, the instruments and techniques for data collection and analysis. In this respect (Balestrini, 2002) states that "the methodological framework is intended to situate in the research language, the methods and instruments that will be used in the proposed research, from the location about the type of study and the research design" (p.126). The level of research indicates the degree of depth with which the study will be carried out and indicates that it may be exploratory, descriptive or explanatory.

According to (Arias, 2006), the research design is classified as follows: Documentary Research, Field Research and Experimental Research (Documentary research refers to those investigations in which "it is a process based on the search, recovery, analysis, criticism and interpretation of secondary data, i.e., those obtained and recorded by other researchers in documentary sources: printed, audiovisual or electronic" (p.27). He also explains that field research is. (Hernández Sampieri et al., 2019) "that which consists of collecting data directly from the subjects under investigation, or from the reality where the facts occur (primary data), without manipulating or controlling any variable, i.e. the researcher obtains the information, but does not alter the existing conditions." (p.31).

Number of articles by country of publication.

Country	Percentage
USA	30%
Canada	18%
Europa	22%
Latin America	20%
Colombia	10%

Source: Own elaboration

4. Results

In Colombia, concluding a professional career is not a guarantee to have a job, according to DANE data, there are approximately 35% of people in our country who have higher education studies unemployed and without an immediate opportunity to get a job, on the other hand, this same entity details that a third of the professionals in the labor market perform activities that have no academic relation with their training, those who manage to get a job receive a salary below their professional and personal expectations.

The commitment of higher education institutions (HEIs) to include the private sector in the design of their educational strategies is of vital importance to ensure that today's and tomorrow's public accountants have important training and academic tools that will always guarantee the continuous evolution of science and practice, in addition to promoting the applicability of modern accounting and financial tools.

In the present investigation it was found that the areas with potential professional development within the Colombian market, according to the different appreciations found are: 6 out of 10 accountants conclude that their work should be directly linked to the accounting area, while 2 out of 3 emphasize the importance of having technological work tools and knowledge of these.

The accountant of the future must have important analytical tools that allow him/her to manage and control processes such as new product generation, human capital management, production management, and international trade.

5. Conclusions

Based on the information obtained through theories, antecedents and decrees related to this research, the following hypothesis is defined: The graduates of the Public Accounting program have characteristics that allow them to have a good professional performance at the time of exercising the profession, such as acquired knowledge, skills and abilities.

This hypothesis leads to a positive response taking as a reference the professional profile of the accountant that defines and describes him as a professional with comprehensive training, critical thinking, solid disciplinary knowledge, leadership skills, human and ethical sense, with social responsibility and concern for the common good that enables him to work in teams, generating value in organizations, proposing solutions to problems in different contexts; which guarantees that the graduate of the Universidad Francisco de Paula Santander is a public accountant who excels in the labor field making use of his different professional skills and competencies.

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.

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Makalenin Türkçe başlığı buraya yazılır....

Özet

Türkçe özet.

Anahtar sözcükler: anahtar sözcükler1; anahtar sözcükler2; anahtar sözcükler3

AUTHOR BIODATA

Insert here author biodata.