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Scientific and Professional Development of Public Accountant Graduates in Uniguajira Colombia

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Abstract

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The purpose of this paper is to analyze the scientific development of public accountant graduates from the Universidad de La Guajira, in the exercise of their profession in the Department of La Guajira, Colombia. The methodological approach to the research was descriptive with a non-experimental cross-sectional design and quantitative approach. The sample consisted of 139 certified public accountants and 106 managers of companies where they work. The techniques and instruments used for data collection were a direct survey with 21 items using a Likert Scale. Graduates have developed measurement methods and accounting interpretation to optimize the financial information of the companies where they work, but they need to strengthen the design and application of valuation methods of representation and coordination, aggregation and accounting information, to facilitate business financial information. It was concluded that public accountants graduates of the University of La Guajira almost always have the analytical skills for the accounting processes but it was determined that they have not participated in scientific research which has generated scientific knowledge production, accounting theories, accounting strategic guidelines, contributions to the generally accepted accounting principles, or scientific articles.

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1. Introduction

Public Accounting as a scientific discipline should carry out research processes that deliver prompt and effective solutions to problems in organizations with precision and reliability. In this sense, scientific research is related with the professional development, and the generic competences associated with the intellectual activity, to respond to helping to develop problem solving in the organizations.

Accounting and quality of life are interrelated, to the extent that accounting has to do with aspects of observation, measurement, analysis, evaluation, information and control variables that are part of complex problems. In this sense, the public accountant is committed to an evolving discipline in addressing and developing innovative new methods, techniques and rigorous and systematic procedures for obtaining financial information more accurate and reliable.

Accounting as a discipline of knowledge, evolving interdisciplinary in its interaction with other social, human and administrative sciences; given the nature of its subject and the continuing need to develop models and themselves to address the world accounting methodologies. As stated by Professor Moisés García "now the right path, requires further systematic, rigorous construction, accurate, reliable and efficient accounting methodology" (García, 2000, p. 2).

Consequently, the method and accounting research, constitute a scenario analysis, design and continuous improvement for obtaining scientific knowledge, which is enriched by the contributions generated by the scientific community.

To Villarreal (2009), accounting from the theoretical point of view, studies and sets out the laws of economic control in the estates of any kind and follows the appropriate rules to be followed for such monitoring to be truly effective, compelling and complete. From this perspective, one could view accounting as a functional macro-systematic and rigorous management of economic information.

In this scenario the public accounting plays a strategic role, not only to report on profits and factors associated with economic dynamics, but to advance understanding, information and representation of reality (economic, social, financial, environmental, business, state, political and cultural). In this regard, progress continues to "develop strong arguments to validate the models, methods and techniques that allow a scientific approach to its subject, as social science in building and consolidating the development of theories that constantly feed; i.e. growth accounting knowledge permanently and progressive" (Belalcázar & Villarreal, 2007, p.69).

2. Problem Statement

On the other hand the public accounting profession, is committed to continuous improvement of systems of information management, certification and control, oriented more effective and reliable management of resources, increasingly scarce.

Therefore, public accountant graduates of the Universidad de La Guajira must be at the forefront of scientific and technological advances of accounting, in order to ensure the development of professional skills, to meet new challenges and needs of individuals, communities, institutions and organizations, under the complex framework of a globalized world, currently affected by different environmental, social, economic and political problems (Iguarán, Campo, Vanegas, Gómez, Ariza & Iguarán, 2015).

3. Research Questions

- What is the level of scientific and professional development of public accountant graduates at the Universidad de La Guajira, Colombia?
- Which are the associated factors with scientific development of public accountant graduates from the Universidad de La Guajira, in the exercise of their profession in La Guajira, Colombia?
- What are the strategic guidelines, aimed at promoting the scientific development of public accountant graduates of the Universidad de La Guajira?

4. Purpose of the Study

In response to the above aspects, the present study has as main purpose to analyze the level of scientific development of public accountant graduates from the Universidad de La Guajira, related with the exercise of their profession in the Department of La Guajira, Colombia.

5. Research Methods

The methodological approach of the research was descriptive, with a non-experimental cross-sectional design and quantitative method. The sample consisted with participation of (139) certified public accountants, and (106) managers of companies where they work these counters. The sample was estimated with 95% confidence and 5% sampling error.

The technique and instrument used for data collection was a direct surveys face to face, configure with (21) items in a Likert Scale, previously validated from technical criteria and recommendations made by expert judges. For the development of the field phase, authorization and informed consent it was previously asked each of the participants, as the rules raise ethical code of research in social and human sciences.

6. Findings

Graduates have developed measurement methods and accounting interpretation to optimize the financial information of the companies where they work, but need to strengthen the design and application of valuation methods of representation and coordination, aggregation and accounting information, to facilitate financial information on Business (Iguarán, Campo, Vanegas, Gómez, Ariza & Iguarán, 2015).

From Likert Scale derivative designed to analyze the level of scientific and professional graduate public accounting program at the University of La Guajira, development analyzes have identified the following findings.

Only a small minority of the graduates (33%) have the ability to lead the accounting processes. More than half of graduates (55%) reported not received any kind of recognition for her ability to analyze and contribution to accounting processes in their organizations. The 44% of graduated believe they have developed accounting processes to solve problems in their work contexts.

Additionally, it was identified that only 33% of graduates state that in the exercise of their profession as public accountants, have generated contributions theoretical, strategic guidelines and practical advances that has improved organizational processes and administrative in response to the demands of their organizational environment.

7. Conclusions

It was concluded that public accountants graduates of the Universidad de La Guajira almost always have the analytical skills to lead accounting processes; also it determined that have not participated in scientific research which have generated scientific knowledge production, accounting theories, accounting strategic guidelines, contributions to the generally accepted accounting principles, or scientific papers (Iguarán, Campo, & Vanegas, 2016).

Graduates of the program of public accounting from the Universidad de La Guajira, consider that in the exercise of their profession, have the ability to lead the accounting processes based on changes facing organizations where they work; existing agreement with the managers of these organizations, who argue that accounting professionals have the dynamic ability to lead such financial processes based on changes continually face the organizations they lead. Is evidenced by the low level of recognition granted to graduates of public accounting program, for their analysis capabilities and contributions to the accounting processes of the organizations in which they work.

In this context, the Association of Graduates of the program of public accounting from the University of La Guajira, has a strategic and cyclical challenges as an agency that promotes permanent joint graduates and generate a model of Spin-Off to strengthen the synergistic relationship of these with

the university, society, business and the state, as an essential principle in the construction of a model of sustainable development, coupled with the improvement of conditions of labor welfare and quality of life (Cortés, 2011; Cortes, 2015; Cortés, Abello, Denegri, & Pérez-Acosta, 2015).

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