

Scientific  
Journal of  
**Applied  
Social and  
Clinical  
Science**

**ANALYSIS AND  
INTERRELATION OF  
THE BASIC TRAINING  
AREAS OF ACCOUNTING  
GRADUATES, AND  
LABOR TRENDS IN  
THE STUDENTS OF  
THE ACCOUNTING  
AND ADMINISTRATION  
ACADEMIC UNIT**

---

***Ileana Margarita Simancas Altieri***

Universidad Autónoma de Nayarit

Tepic Nayarit, Mexico

ORCID 0000-0001-5149-6307

***María Asunción Gutiérrez Rodríguez***

Universidad Autónoma de Nayarit

Tepic Nayarit, Mexico

ORCID 0000-0001-5961-7011

***Iliana Josefina Velasco Aragón***

Universidad Autónoma de Nayarit

Tepic Nayarit, Mexico

ORCID 0000-0003-1353-0484

***Miriam Angelica Catalina Salcedo Montoya***

Universidad Autónoma de Nayarit

Tepic Nayarit, Mexico

ORCID 0000-0003-1928-8166

***Griselda Carmona Peña***

Universidad Autónoma de Nayarit

Tepic Nayarit, Mexico

ORCID 0000-0003-0910-6162

All content in this magazine is licensed under a Creative Commons Attribution License. Attribution-Non-Commercial-Non-Derivatives 4.0 International (CC BY-NC-ND 4.0).



***Beatriz Rojas García***

Universidad Autónoma de Nayarit  
Tepic Nayarit, Mexico  
ORCID 0000-0002-2646-0676

***Irma Yolanda Beltrán Gómez***

Universidad Autónoma de Nayarit  
Tepic Nayarit, Mexico  
ORCID 0000-0003-3080-976X

***Jorge Luis Hernández Ulloa***

Universidad Autónoma de Nayarit  
Tepic Nayarit, Mexico  
0000-0002-5102-6011

***Sally Melisa Hernández Ulloa***

Universidad Autónoma de Nayarit  
Tepic Nayarit, Mexico  
ORCID 0000-0003-4082-2298

***Juan Pedro Salcedo Montoya***

Universidad Autónoma de Nayarit  
Tepic Nayarit, Mexico  
ORCID 0000-0002-0614-1766

***Ignacio Maldonado Bernal***

Universidad Autónoma de Nayarit  
Tepic Nayarit, Mexico  
ORCID 0000-00024472-273x

**Abstract:** This article identifies, supports and interrelates the basic areas of knowledge of the Accounting Degree, as well as the labor trend of the students of this career, taking as a sample the students of the sixth semester morning shift of the Accounting and Administration Academic Unit forming a total of 35 students; This research has a qualitative-quantitative, descriptive, bibliographic, field approach, using the Google -Question processor as a tool, as well as Excel, in this research interesting results were found among others that about 29% of the respondents want to work in any of the three levels of government, which represents a problem, since the government cannot accept that percentage of graduates to work life, at the end of this investigation a proposal is made to the problem detected.

**Keywords:** Costs, Finance, Audit, Accounting, Taxes.

## **INTRODUCTION**

It is very important for higher level students to obtain the necessary skills and abilities to face a competitive and globalized world, therefore, the different basic disciplines in the Bachelor of Accounting, as well as all the other complementary ones, must be well grounded. and clear. Today, as in all careers, there is a lot of competition because, as a result of ICTs and the globalization of trade in goods and services, it is necessary to train Competent and Comprehensive Professionals with a real vision, which is often far from their thoughts. at the same time that when they graduate from the University they want to be employed in a certain sector and find themselves with the reality that there is no place for everyone.

This article intends to identify the basic areas of the accounting degree based on previous studies, the objectives of each of these basic areas, their interrelation and the detection of labor preferences, attending to the problem found a possible proposal to apply.

## GOALS

1. Identify labor trends.
2. Make a proposal in areas of opportunity found in the applied survey of labor trends.
3. Detect basic training areas of the Bachelor of Public Accounting.
4. Conceptualize and interrelate each of the basic training areas.

## METHODOLOGY

Qualitative-Quantitative Approach  
Descriptive, Bibliographic, Field study.

This project was carried out by first carrying out a scientific observation of the educational context (descriptive method, observation), then the survey will be applied to 32 students out of a total of 50, so the trend can be visualized, to collect information from Formal way of the subjects studied, a survey will be applied and the labor tendency in the students will be obtained.

The sample is (Students of the 6th Semester of the Degree in Public Accounting, morning shift at the UACYA-UAN),

The tools used are SPSS and EXCEL for data analysis and graphing. "The Quantitative Method is a procedure based on empirical-analyst research. This means that it bases its studies on statistical numbers to respond to specific causes and their possible effects on specific questions" (Rev Results, Spain 2020). Subsequently, a proposal to improve the situation found will be issued, as well as the issuance of the conclusion of this work.

"The qualitative term has its origin in the Latin "qualitas" which refers to the nature, character and properties of phenomena (Niglas 2010)" (Hernandez Sampieri R, 2018) P. 7.

"In a quantitative study, the aim is to shorten the approach and measure with precision having a focus". (Hernandez Sampieri R,

2018) Page 10.

The descriptive method tries to objectively portray each of the elements that intervene in the context to be studied. "Descriptive studies aim to specify the properties, characteristics and profiles of people, groups, communities and processes or objects or any other phenomenon that is subject to analysis" (Hernandez Sampieri R, 2018). Page 108.

Field experiments are "Studies conducted in a realistic situation in which the researcher manipulates one or more independent variables under conditions as controlled as the situation allows (Gerber and Green 2012, Smith 2004 and Kerlinger 2002). (Hernandez Sampieri R, 2018) p. 172.

## DEVELOPMENT

As a first instance in this project called "Analysis and interrelation of the basic training areas of the graduates in Public Accounting, and labor tendency in the students of the Accounting and Administration Academic Anity". It was identified by reviewing the study plans of the highest house of studies in the Mexican Republic, the National Autonomous University of Mexico (UNAM), Faculty of Accounting, and the Accounting and Administration Academic Unit (UACYA), which belongs to the Autonomous University of Nayarit, What are the basic subjects of the Public Accounting career, finding the following:

In the curriculum of the Bachelor of Public Accounting at UNAM, it mentions that from what was previously the North American free trade agreement, in which the United States, Canada and Mexico participate, a very important exchange was generated commercial, generating a significant degree of dependency with the Country of the United States of America,

In addition, technological changes, the new geographical configuration of the markets,

the emergence of new centers of commercial, industrial and technological power are causing changes in the requirements of human capital. One of the most affected areas is teaching in the field of business and organizations in general, since business development is fundamentally oriented towards the intensive use of financial capital and the management of increasingly complex technologies and, consequently, it is required, that academic programs anticipate the needs of the professional field, attending to aspects related to social development and the professional responsibility of graduates. (UNAM, 2016). Page. 8.

Now with access to almost instant lines of communication such as the internet and ICTs, what we know as globalization, it is extremely important that study programs are updated in order to have a profile of graduates capable of being competitive, efficient and effective in the face of all the challenges that come your way.

In this process, higher education institutions play a fundamental role as they are aimed at the formation of human capital and their role as generators of knowledge and responsible for its transmission and dissemination. This necessarily implies that educational models have to be reviewed, which represents changes and challenges derived from advances in science and technology and their effects on society in general. In the field of economic activity, given the demand in the vast field of economics and business, the requirements of employers regarding the profile of graduates from universities and higher education institutions tend to undergo modifications. (UNAM, 2016). Page 10.

(FLORES KONJA J.V., 2003) Higher Education Institutions are constantly forced to rethink educational issues, responding to the demands of changes in the world economic structure, in accordance with advances in Science and Technology, which

allows to achieve improve the training of human resources, in this case the Latin American Public Accountant at the service of each country and linked internationally, strengthening the profession in the face of the challenges of Latin American societies in accounting matters.

Taking into account that there is an interrelation of the disciplines that directly influence the Bachelor's degrees in the Economic and Administrative area as well as in the social sciences, as Reyna Cruz, W, Carreón Corona A, and Armijo Mena S, comment in the *Relmec* magazine of December 2019 published at the National University of La Plata with the article called "The interrelation of different disciplines to address social problems and phenomena" (Reyna Cruz W, 2019).

It must be noted that one of the motivations that has encouraged the aforementioned interest has been the assumption that the phenomena of social life are multidimensional; that is, they are of a complex nature, made up of factors, variables or elements of different nature and dimension that, as a whole, cannot be covered by a single discipline. Based on this assumption, it has been proposed that the investigation of a phenomenon and the solution of a problem in a social dynamic, given its global nature, requires the interconnection, communication, organization and interrelation of different disciplines (Heckhausen, 1985; Wallerstein, 1991).

"Specifically, the complexity of these phenomena and problems with which science works in general lies in their multidimensionality, that is, each phenomenon, social problem is made up of various dimensions (e.g., economic, legal, medical, psychological, social, etc.). pedagogical, etc.)", (Reyna Cruz W, 2019).

The degree in Public Accounting addresses

large and small economic problems in companies, where decisions are made based on financial results, with the macro influencing the economic policies of each country, the tax and legal regulations of companies and at the time from an international scenario if there are operations abroad, it also influences the microeconomic aspect, factors such as currency, supply and demand of internal markets, human resources, and suppliers, and local regulations, all this affects the management of economic entities, whether from the public or private sector, hence the importance that students know and make their strength the basic areas of their career as well as having the notions and general knowledge of the subjects that although they are not so direct they influence their environment.

Next, the basic subjects of the UNAM and UACYA study plan are discussed, as well as their relationship, and the need to learn, know and master the basic subjects so that students have a successful and competitive graduation profile, responding to the needs of society related to this degree.

Table 1

In this curricular concentrate we can see what the training subjects are which are necessary for the student to understand, understand and apply in the labor field so that he can be competitive in the situations that arise.

It is extremely important in the graduate profile of the Bachelor of Accounting career to manage the correct administration of assets, have the recording technique of each of the company's transactions, know the contractual obligations between natural and legal persons as well as with your workers, calculate the taxes that apply to you in your field of action, record the costs of each of the company's production systems, have the technique to optimize and manage material, human and financial resources, know how to

apply the scientific method in particular cases (economic research projects), know how to manage the software and computer systems of companies, know the process in their environment of buying and selling goods and services (generalities of Marketing), acquire the Review Technique for be able to carry out an audit issuing an opinion (Audit), all this always with a sense of Ethics and Social Responsibility, not negatively impacting the ecosystem.

The Administration is the technique or the art as some authors handle it to plan, organize, execute and control the resources so that roughly what is planned is the same as what is executed, with the correct use of the company's resources. "The daily activities of financial management include credit management, inventory control, receipt and disbursement of funds, other routine functions are the sale of stocks and bonds, the establishment of the capital budget and dividend plans" (Geoffrey, 2008). Page 7.

Accounting is the technique of registering each of the company's transactions, which generates the financial statements as a result.

The Law is the set of regulations that apply to natural or legal persons (Companies), which confer rights, obligations and sanctions to the subject, when it falls into the de facto legal situation.

The economy is "A social science that analyzes the behavior, decisions and actions of humans, that is, it studies how people, companies and governments make decisions related to production, distribution and consumption". (Economypedia, 2022).

Research. It is the application of the scientific method for the validation of studies in a logical, critical and analytical way, which is used in the social sciences from a qualitative or quantitative methodology.

Ethics is the discipline that studies good and evil, always guiding by the precepts of

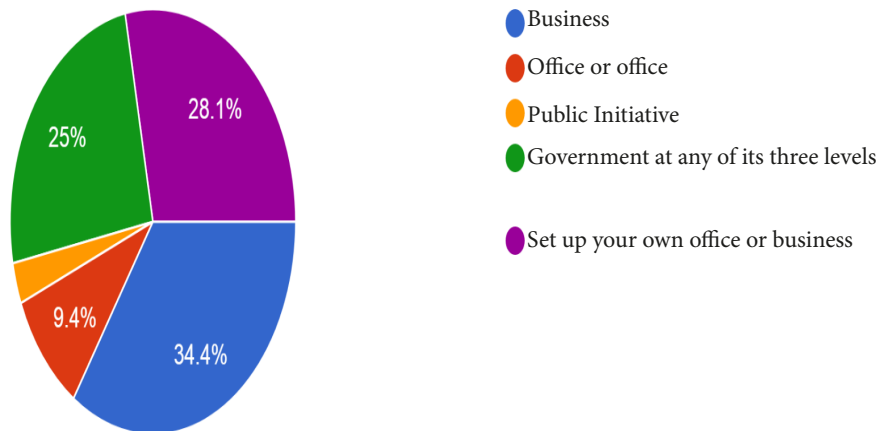
Accounting License - U.N.A.M.	Accounting License - U.A.N.
Administration	Organization Administration
Accounting	Accounting
Law	Legal Provisions
Economy	Economic Context of the Entities
Research and Ethics	Research, Ethics and social responsibility.
Computer	Technologies applied to Accounting.
Math	Quantitative methods
Marketing	
Audit	Audit
Idiom (optative)	
Costs and budgets	Costs
Fiscal	Tax Provisions
Finances	Financial administration

Table 1.- UNAM-UACYA curricular comparison. Bachelor of Accounting.

Font. Plan of study program of the Accounting Degree of the UNAM, and Plan and program of studies of the Accounting Degree of the UAN. (UNAM, 2016) (Academic Unit of Accounting and Administration, 2018)

## WHEN YOU GET OUT OF YOUR CAREER, WHERE WOULD YOU LIKE TO WORK?

32 ANSWERS



Graph 1 Labor trend in the students of the degree in Accounting

Own source



morality, duty and virtue in human behavior. The relationship of this matter is imminent since it deals with cordial social relations, as well as with the natural environment, without degrading impacts between living beings and their environment.

Computer science is the branch of engineering that studies software and data networks to process information. Today all companies need data processors and information systems in which all company transactions are recorded in an orderly manner and as a result there are financial statements, based on which the decisions of the companies are made.

Math. The set of transactions carried out in the companies is monetarily quantified considering as the basis of these transactions the mathematical operations according to the economic movement carried out.

Audit is the technique performed by a certified public accountant to obtain reasonable assurance that the financial statements as a whole, with a high level of assurance and sufficient evidence to reduce audit risk, are free from material misstatement, whether due to fraud, or error, which enables the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework, and to issue a report on the financial statements and communicate the audit conclusions. (Vladimir, 2022).

- Analysis of the Labor Trend Graph in the students of the Bachelor of Accounting.
- Companies refers to the private sector regardless of whether they are natural or legal persons.
- Accounting Firms as an employee or consultant.
- Public initiative refers to companies for

the state or trusts

- Government refers to working in Municipalities, State or Federation.
- Open your own office or business (Undertake).

It can be seen that the labor trend in the students of the sixth semester of the degree in Accounting is as follows:

34% want to work in a company

28% want to start their own business or accounting firm.

25% plus 4% that make up a total of 29% want to work in the government at any of its levels or in state-owned companies.

These results highlight the need to create new sources of work since not all graduates will be able to enter the lines of work in the Public sector, it is necessary to promote Self-employment, Entrepreneurship.

In the situation according to sex, men employed in the non-agricultural field reported a decrease of (-)894 thousand and women in the same field a reduction of (-)1.3 million; In relative figures, this meant a variation in the period from the fourth quarter of 2019 to the same period of 2020 of (-) 3.4% in men and (-) 6.2% in women. Occupation in micro-businesses was the most affected in the fourth quarter of 2020, with a greater decrease in women with (-)580 thousand less compared to the fourth quarter of 2019, while in men it was (-)334 thousand employed less in the cited period. (National Institute of Statistics Geography and I., 2021)

According to the INEGI in its comparative statement for the fourth quarter of 2020, we found that only 4.3% of the population works in the Government sector, which means a serious problem for future generations.

## IMPROVEMENT PROPOSAL

Faced with such a problem, it is suggested to encourage students with constant updating,

motivating professionalism, competitiveness and self-employment or entrepreneurship, since this is a viable solution, since the economy of a country depends on the production that arises from its citizens, from the wealth that originates from them and from the state-owned companies as long as they generate profits, not from the expenditure via payroll

of the bureaucrats, it is worth mentioning that the source of income of developed countries are: loans, and contributions from companies whether individuals or legal entities.

“The culture of entrepreneurship is a way in which people think and act to generate wealth, to create companies and generate economic growth” (Management) 2021.

## REFERENCES

- Economipedia. (15 de julio de 2022). Obtenido de Enonomipedia: <https://economipedia.com/definiciones/economia.html>
- FLORES KONJA J.V. . (31 de 12 de 2003). Plan de Estudios para la Formación del Contador Público en América Latina. (UNMSM, Ed.) Quipukamayoc, 1(1). doi: <https://doi.org/10.15381/quipu.v10i20.5500>
- Geoffrey, B. S. (2008). Fundamentos de la Administración Financiera (duodécima edición ed., Vol. 1). (t. M. Inc., Ed.) Ciudad de Mexico, México D. F., México : Mc Graw Hill.
- Gerencie. Com. (5 de noviembre de 2021). doi:<https://www.gerencie.com/cultura-del-emprendimiento.html>
- Hernandez Sampieri R, M. T. (2018). Metodología de la investigación, las rutas cuantitativa, cualitativa y mixta. Ciudad de México: MC Graw Hill.
- Reyna Cruz W, C. C. (diciembre de 2019). La interrelación de diferentes disciplinas para el abordaje científico de. Relmecs,, 9, 18. doi:<https://doi.org/10.24215/18537863e056>
- Unidad Académica de Contaduría y Administración. (10 de septiembre de 2018). <http://www.uacya.uan.edu.mx/>. Obtenido de <https://www.uan.edu.mx/es/unidad-academica-de-contaduria-y-administracion>
- Universidad Nacional Autónoma de México. (20 de 04 de 2016). Actualización de Plan y Programas de Estudio de la Licenciatura en Contaduría. Recuperado el 2022, de [http://licenciaturas.fca.unam.mx/docs/contaduria/plan\\_2012-2016/proyecto\\_lc.pdf](http://licenciaturas.fca.unam.mx/docs/contaduria/plan_2012-2016/proyecto_lc.pdf). Obtenido de [http://licenciaturas.fca.unam.mx/docs/contaduria/plan\\_2012-2016/proyecto\\_lc.pdf](http://licenciaturas.fca.unam.mx/docs/contaduria/plan_2012-2016/proyecto_lc.pdf)
- Vladimir, M. R. (25 de febrero de 2022). Auditool, Red Global de Conociemitos de Auditoría y Contro Interno. Obtenido de <https://www.auditool.org/blog/auditoria-externa/1737-nia-200-objetivos-generales-del-auditor-independiente-y-conduccion-de-una-auditoria-de-acuerdo-con-las-nia#:~:text=De%20acuerdo%20con%20la%20NIA,fraude%20o%20error%2C%20que%20le>