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## CONFIGURATIONS IN THE FOUNDATION OF THE PROFESSIONAL PRACTICE OF PUBLIC ACCOUNTING IN THE ERA OF THE 4TH REVOLUTION IN LATIN AMERICA

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**Abstract:** Through the development of this research, the aim was to show that, throughout the history of education, especially in the training of accounting professionals, there are many reasonings that are used regarding what must be taught in the accounting process. learning-teaching, in order to offer the labor market a more sensitive, more tolerant professional, and more willing to empower themselves in the accounting profession and their workspace, therefore the methodology used required combined processes, operationalized by the procedure of case studies in organizations with well-structured accounting departments.

Consequently, it is predicted that this article will provide some guidelines on the needs that economic entities have regarding the training of accounting professionals, so that they can perform their functions in international contexts, especially in Latin America, in the era of the 4th revolution.

**Keywords:** Training of Accountants, teaching-learning, accounting education, connection and interpretation, training for life.

**JEL code:** M41, M42, M49.

## INTRODUCTION

We will begin this section by mentioning that, since Greek times, education has been debated between several aspects, since there are two interests that have always characterized it: Either it is trained for life, or it is trained for work. In the special case of accounting training, this has also been permeated by a pragmatic process, where the paradigms of the foundation of the new professional in the era of the 4th industrial revolution intervene. This is how Cano, (2001; pp. 56). He states that classical Greece assumed manual work as inappropriate for free men and any instrumentalization or pretension in this sense was considered ignoble to the ideal of man typical of that society: “*Classical*

*humanism wants to form the human being in itself, available for any particular activity, in whom no specialization limits its possibilities. This happens even when it comes to a technical profession, as was the case of medicine, the Greek retains a certain nostalgia for general preparation and is dissatisfied with the specialty. For his part, Comenius, John Amos., (1968, pp. 121-132), tells us that the Greek did not disdain technique because he did not know it, but rather because he was convinced that all specialization mutilates the personality.”*

Due to this expression, a content analysis was carried out, using coded categories based on rhetoric and selected fragments of the interviews carried out with the heads of accounting departments of the organizations, a process of observation and document review was also carried out., using qualitative analysis software. It was observed that the training that companies demand from the new accounting professional is that training that provides a managerial, financial and business control vision, working together with the other members of the organization.

For its part, the academy requires an accounting researcher with greater capacity for analysis and synthesis, this is because we currently see that accounting education in Latin America has changed towards a system that can be given coherence and validity, through of the interpretation of complex relationships between elements, to which a teacher attributes a certain connection and interpretation and transmits it as a similar whole to someone, who is in the process of training, since it is well known that accounting education has been debated between several aspects, like education.

However, in general terms, it is necessary to mention that accounting professionals who intend to educate themselves through traditional training processes, inherited from the COVID-19 pandemic, distance and/

or virtual education, must be sufficiently autonomous and responsible for their actions. In the learning-teaching process, since they must achieve what, in Kantian terms, would be intended from education, and that is for accountants to come of age, where responsibility predominates over all their actions and they are autonomous, that is, they must educate themselves responsibly and without resorting to excuses, their main attitude towards others must be “zero justifications” and they must assume all the responsibility that these training processes imply.

In this order of ideas, Latin American Universities must be very clear about why they are training accounting professionals, because we must be clear that either they are trained for life or they are trained for work. It must be noted that at the historical moment in which industrialization appears, the school system forms curricula that leave aside this Greek tradition and are consolidated in the idea of producing useful subjects; merchants and employees capable of responding to the needs implied by the birth of technology.

However, it is necessary to mention that there are two interests that have always characterized education: Either professionals are trained for life or they are trained for work. This is how we currently find ourselves in a moment in which the school system produces employees, rather than thinkers or autonomous men. Each scale of education aims at instrumental training that exercises knowledge only if it results in practical issues. More than the fact of knowing, today's training focuses on know-how, it is pragmatic and instrumentalist, especially in the training of accounting professionals in Latin America.

Knowledge, which until now did not have an instrumental objective, according to Cano MA, (2003, pp. 74-96), has become a tool at the service of nascent capitalism. With the

passage of time, any rational exercise that is not at the service of what is useful will begin to be displaced, the useful being education. This is how we currently find ourselves in a moment in which the school system produces employees, more than thinkers or autonomous men. Each scale of education aims at instrumental training that exercises knowledge only if it results in practical issues, rather than knowing how to be and knowing how to know, today's training focuses on knowing how to do.

In this order of ideas it is necessary to mention that, according to Coleman, (1966, pp. 36) in Latin America it was said that by the decade of the 60s the people were considered ignorant who had to be enlightened. And educators had the duty to plant the truth in the heads of alienated adults.

By the 1970s, there was a reaction against this messianic thought, but it fell to the opposite extreme: mythologizing the knowledge of the people. Before this did not exist as a knowledge-producing subject, now it knows everything; Therefore, the role of the popular educator is to remain silent, to become the secretary, to take note of the truth that slowly awakens from a deep sleep.

However, for the decade of the 80s, an attempt was made to avoid the two previous errors. And the existence of knowledge is recognized both in the people and in the educators; Both must speak their word. However, very little or almost no progress has been made in the operationalization of that meeting. The pedagogical statement is constructed, but no progress is made in didactics. The decade of the 90s is the decade of the response to this educational problem. The dialogue of knowledge has several assumptions, namely:

1. Knowledge exists in the town.
2. The people permanently construct and reconstruct their knowledge.

3. Within popular knowledge there are several pieces of knowledge that must be developed.
4. All members of the same community do not have exactly the same knowledge, nor do common knowledge have the same degree of development.
5. There is scientific and instrumented knowledge.
6. Both the people and the intellectual are multifaceted. That is why all research cannot be polarized towards intellectual knowledge.
7. There is knowledge at an artistic, emotional, religious level, among others, and these coexist, that is, they coexist simultaneously in the subjects (individual and social); Perhaps rather than knowledge it is better to talk about one's own mentalities.
8. The different types of knowledge are intertwined and their transformations are determined by each other. Hence, it cannot be said that a change is due exclusively to new information since it also depends on socio-affective aspects, for example.
9. Knowledge is made up of conceptual frameworks and operational strategies.
10. The steps from one knowledge to another are not linear, in fact, the steps from one knowledge to another are not always the same in all subjects or in all social groups.
11. Knowledge is not presented exclusively at a cognitive level; They also occur in various human facets.
12. The validity of a particular piece of knowledge is relative to sociocultural conditions. There is, therefore, no single criterion to judge which is the

best knowledge that must be developed.

13. Everything currently has a logical and coherent explanation, therefore, there are no longer privileges for the ghostly imagination of centuries ago.
14. Education must transcend from the instructional to the autonomy of the learners so that they are the ones who plan and develop their learning process.

Based on these postulates or assumptions, educational institutions constantly speak of two forms of knowledge. 1- Everyday knowledge, and 2- elaborated knowledge, the first accounts for the knowledge, way of understanding and interpreting that on a daily basis turn out to be necessary for adequate social development. It is the stock of knowledge that guarantees the reproduction and production of the social world to which one belongs. Knowledge from this point of view is essential to give meaning and interpret experiences and from it derives not only a way of thinking, but also a way of proceeding. Everyday knowledge largely precedes the subject. It exists previously and is therefore assumed as truth, as a basic certainty. Elaborated knowledge is that whose knowledge presents a degree of systematization, and whose principles and rules refer to methodical systems of inquiry. This knowledge is suitable not only for facing problems and events in specific circumstances, but also transcends them, constituting true principles of a more general order that turn out to be valid in various conditions and moments of the social practice of the subjects.

Today in the 21st century, and in the era of the 4th industrial revolution, we are turning to the dehumanization of the world, because we are living, a process where it is the machines that give us answers to our complaints and claims, it is the machines that They supply us with the money that we have saved and that we intend to withdraw from our accounts,

and it is also those machines that answer our phone calls, This together with technological evolution whose risk of personality alienation, implicit in the obsessive forms of propaganda and advertising, in the conformism of behaviors that can be imposed from the outside, to the detriment of authentic needs and identity intellectual and emotional of each person.

It is necessary to understand that all knowledge involves a risk, and it is none other than the risk of error and illusion. Distance education and face-to-face education mediated by information technologies, or present and future virtual education, must always have this possibility. Human knowledge is flimsy and is exposed to seductions, errors of perception or judgment, revolutions and noises, the distorting influence of emotions, the imprinting of one's own culture, conformism, and the merely sociological selection of our ideas. One could even think, for example, that by stripping all knowledge of affect, we eliminate the risk of error. It is true that hate, friendship or love can blind us, but it is also true that the development of intelligence is inseparable from that of affectivity. Affection can obscure knowledge, but it can also strengthen it.

It is inevitable to mention that one of the most important tasks of education must be to teach knowledge capable of criticizing one's own knowledge. We must teach to avoid double alienation: that of our mind by its ideas and that of the ideas themselves by our mind. "The gods feed on our ideas about God, but they immediately become ruthlessly demanding." The search for truth requires reflection, criticism and correction of errors. But, in addition, we need a certain coexistence with our ideas and with our myths, and paradigms. The first objective of education in the era of the 4th revolution will have to be aimed at providing students with the ability

to detect and correct errors and illusions of knowledge and, at the same time, teach them to live with their ideas, without let yourself be destroyed by them.

## **DEVELOPMENT AND REVIEW OF LITERATURE**

In a world that is constantly changing, one of whose main drivers seems to be both social and economic innovation, a special place must be given to imagination and creativity; manifestations par excellence of human freedom that can be affected by a certain normalization of individual behavior. As stated (Cano MA, Challenges and strategies of public accountants of the 21st century beyond financial statements., 2003, pp 74-96). This 21st century, and especially the 4th industrial revolution, needs very diverse talents and personalities, as well as exceptional individuals, which are also essential in every civilization. For this reason, young university students must be offered all possible opportunities for aesthetic, artistic, sports, scientific, cultural and social discovery and experimentation, which will perfect the attractive presentation of what previous generations or their contemporaries have created in these areas: In School, art, philosophy and poetry must recover the most important place that the world gives them in many countries, where teaching is more interested in the utilitarian than in the cultural. The desire to promote creativity, innovation and imagination must also lead to revaluing oral and written culture, and the knowledge extracted from the experience of the child or adult. Through this development the complete deployment of man is intended in all his richness and in the complexity of his expressions and his commitments; individual, member of a family, and of a community, citizen and producer, inventor of techniques and creator of dreams.



This perfection of the human being, which goes from the very origin to the end of life, is a dialectical process that begins with self-knowledge and then opens to relationships with others. In that sense, education, whether in-person, in-person mediated by information technologies, at a distance, or virtual, must begin, above all, as if it were an inner journey, the stages of which correspond to those of constant maturation of the personality. In the case of a positive professional experience, informed education, as a means to achieve that fulfillment, is therefore both an extremely individualized process and a reciprocal social interaction or structuring.

Therefore, the accounting professional of the 21st century, in the era of the 4th industrial revolution, must be a man who graduated from an academy, which has prepared him to face the challenge of professions that change rapidly and permanently. This will require educational institutions to make a series of efforts to accredit and modernize their study plans, to have up-to-date bibliographic sources that are constantly available, so that students can access cutting-edge disciplinary knowledge, sufficient and intelligent computer infrastructure, teachers professionalized, competitive remuneration for full-time teachers that allows them to fully dedicate themselves to teaching, research, social projection, the preparation of presentations for national and international events, indelible attention to students in research work and the preparation of texts and guides for the development of academic programs. (Cano MA, Challenges and strategies of public accountants of the 21st century beyond financial statements., 2003, pp. 74-96).

The programs of higher education institutions in other countries focus education more towards the analysis part, in the objectives of these one of the most important is that the information is intended to be

very useful to the end user, that education is distance, virtual, face-to-face mediated by technologies or face-to-face, be a tool for society in general, which is concerned not only with bringing out professionals, but also with the social environment of the people, which will be something that contributes to the fight against bad education, at all levels, both in public and private universities, seeks to ensure an optimal, fair and ethical education.

Nowadays, new theories about brain division are being discussed; previously it was thought that the brain was divided into rational and irrational. It is already known that this theory was not correct and three major divisions have been developed, namely: The neocortex, in charge of the rational; the pre-frontal limbic area, in charge of emotions and the primitive brain that is in charge of our automatic functions and movement, essential for our actions in the world. We speak, then, of rational intelligence, emotional intelligence, and praxeological intelligence.

Figure No. 1. Presentation and management of intelligence for the training of the international public accountant in the era of the 4th revolution.

Source: self made. (Cano. M Abel. 2022)

**Rational intelligence:** Indispensable foundation of education since the 12th century when the Universitas was born: The rational came to govern the world. Faith, feelings, behavior, everything was submitted to reason: logic and mathematics were the bases. Only one part of the brain, the neocortex, was enhanced. The emotional was even repressed, let's remember the dark ages. Coleman JS, (1966, pp. 126). Where no one could think for themselves, since they had to be indoctrinated to the ecclesiastical guidelines of the time.

**Emotional Intelligence:** Generally, a person with a high IQ works for a person with a lower IQ, but with a great capacity for empathy and easy development in relationships with others. Why? It's usually because you have a balance between your rational intelligence and his emotional intelligence. Being emotionally intelligent means having the ability to perceive the moods of others to know when and how to act or what to say or how to encourage action. It has this intelligence been enhanced in us? Philosophy has been concerned with finding coherence between these approaches, trying to form true rational human beings, who are very emotional, and above all who know how to act in the face of the various circumstances that the new world proposes to us, and its rational processes.

**Praxeological intelligence:** It arises as a response to explain that all the knowledge we acquire is to be put into practice, it is assumed, but we really do it, the university educates and guides its students through static curricula to act consciously in the world around them., to put into practice the knowledge we share. Another key element is knowing. In the words of Abarca & Ramón., (1997, pp. 41-53) who states that for ARISTOTLE to know is to grasp reality, it is an adaptation between what I have in my mind and things. However, Barnard (1970, pp. 15) states that for PLATO it is judging, comparing, regulating. The first operation of the mind for ARISTOTLE is simple apprehension, for PLATO on the other hand it is judgment (as also for the Stoics). You cannot make a judgment if you do not have the standard of judgment, the idea of beauty.

We understand that the problem will no longer be preparing students to live in a specific society, but rather, what is intended with current education, regardless of the system used, is to provide each person with permanent intellectual strengths and points of reference. that allow you to clearly understand the world around you and behave as a responsible and fair element. More than ever, the essential function of education is to grant all human beings the freedom of thought, judgment, feelings, and imagination, which they need so that their talents reach their full potential and continue to be creators, in the as much as possible, of their own destiny.

Given the avalanche of information that we have to handle daily, it is necessary to discern what the key information is. And given the huge number of problems, it is necessary to differentiate those that are key problems. But how to select the relevant information, problems and meanings? Without a doubt, revealing the context, the global, the multidimensional and the complex interaction. As a consequence, education must promote a "general intelligence" capable of referring to the context, the global, the multidimensional and the complex interaction of elements.

This general intelligence is built from existing knowledge and its criticism. Its fundamental configuration is the ability to pose and solve problems. To do this, intelligence uses and combines all particular abilities.

Relevant knowledge is always and at the same time general and particular. At this point, Vonken, (1995, pp. 23-36), mentions that Morin introduced a "pertinent" distinction between rationalization (mental construction that only attends to the general) and rationality, which simultaneously attends to the general and the particular; keep the decision made and put it into practice

until the end. (It demands strength and temperance.) The results: they are almost never what you expected. Practical reason has to be aware of its limits, it has to know that it can fail. Correction: practical reason returns to itself to rectify decisions. Rectifying is wise. The consequences: actions have unforeseen effects. The consideration of side effects is of great importance (medications, economic decisions). There is a central theme in relation to the relevance of knowledge in the 21st century: thinking globally and acting locally.

The universal problem for every citizen of this new millennium is: How to achieve access to information about the world and how to achieve the possibility of articulating and organizing that information efficiently? How to perceive the context, the global, the multidimensional, and the complex?

In the Western world we learn that the predominant mode of knowledge is based on the separation of disciplines, the experimental method is a method that takes an object, separates it from its natural environment and examines it within the framework of the new artificial environment, that of the laboratory. Knowledge is perceived as a purely objective phenomenon, similar to an exact photographic image, but we must know that all knowledge is a translation of sensory data and a mental reconstruction of thought.

The knowledge of a piece of information needs to be integrated into its context to be truly relevant. If you know that an event is taking place in the Philippines or Nigeria, it is obvious that you will not understand anything if you do not know the geography, history and culture of this region, or even the global context in which it is situated. Being able to place everything in its context, in its globality, that is the relevant knowledge which is necessary to teach, because fortunately or unfortunately we find ourselves on a planet where everything is interdependent and where

knowledge must be founded and structured on the basis of multidisciplinary. We can only understand the future of education and society as a whole based on the multiple forces that have prevailed throughout the 20th century and so far in the 21st century.

However, and based on the three intelligences raised above, we can conclude that human beings need to constantly adapt to new situations, both rationally, emotionally, and practically, in our actions. That is why we must guide students and allow them to be able to function with ease in any new situation that arises, hence our training is oriented towards LEARNING TO LEARN, LEARNING TO UNLEARN AND LEARN TO RELEARN, which is why that education must be a generator of knowledge. What is materialized in an integrated curriculum as follows:

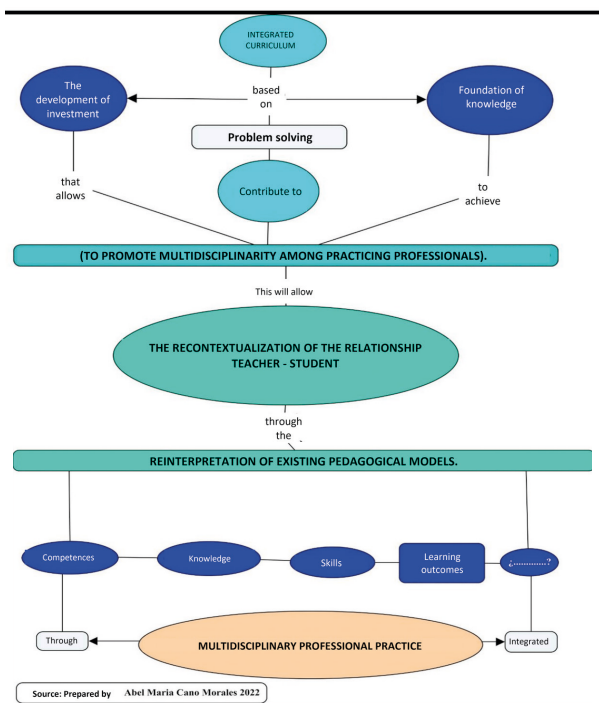


Figure No. 2. Proposal for the integrated curriculum for the training of international public accountants in the era of the 4th revolution.

Source: self made. (Cano. M. Abel. 2022)

The actions we perform, whether in an



educational relationship or for therapeutic purposes, seem to depend largely on the way in which we represent the motivations of the people who resort to these actions. Explicitly or implicitly, we seek through the communication we establish with them, so that they adhere to a project. I would do it again to pass on the value of a project which is better than not having one! Very often this is the project to learn something or someone to do better than you would see the property by others.

However, education and the philosophy of education must be oriented towards the development of knowledge, the first knowledge that we will explain is knowing how to think, since it is about students stopping memorizing, or repeating like parrots, since it is What is intended is the appropriation and apprehension of knowledge. This requires us to go to the foundations of the concepts that we try to explain in class, reflect on them, compare them, see their applicability in our environment, and relate them to other concepts. That is, we need, then, to infer, deduce, analogize, problematize, argue, counter-argue, confront, supra-ordinate, isoordinate, infraordinate, exclude, demonstrate, derive, define thesis, predict, formulate universal laws in mathematical or logical terms, experiment, among others, therefore the challenge for education is great, since we need teachers who truly assume their role, and then students who assume their role with commitment, that is, we must ensure that the student truly tries to think.

We live in a world that changes its needs every day, that is why we require professionals who handle certain skills, and it is the academic space that allows us to perfect them, therefore, Educational Institutions must be highly committed to a process comprehensive training and have visualized that to form that comprehensive professional that the global

environment requires, the development of the following skills is needed:

- Intellectual skills.
- Investigative Skills.
- Interpersonal skills.
- Communication skills.
- Creativity Skills.
- Innovation Skills.

These skills together with extensive knowledge will take us along the path of doing, evaluating, and managing. The current accounting professional must have extensive knowledge of business, the economy and the environment that surrounds them, because it is necessary to understand the general framework of companies. Currently, these require professionals who, apart from basic management and knowledge (economics, quantitative methods and statistical formulas, organizational behavior, operations management, marketing, finance, ethics, international trade), are above all ethical, literate human beings, with a great sense of belonging and commitment to the companies, the investors, the country and why not the entire world.

In general terms, it can be inferred that the new world of organizations, in the era of the 4th revolution, requires an accounting professional, who is a permanent advisor, facilitator, motivator, who is updated on the new regulations, researcher, communicator, evaluator, consultant, and designer among other skills and competencies. (see Figure No. 3. The role of the accounting professional of the present and the future).



Figure No. 3. The role of the accounting professional of the present and the future.

Source: self made. (Cano M. Abel. 2022)

## DISCUSSION AND CONCLUSIONS

It is necessary to mention that Latin American states must establish the necessary mechanisms that allow positioning the education that accounting professionals receive as high-quality education, since it is not just about establishing regulations or legal changes. This represents more than a normative process, a challenge of a socio-cultural nature, which involves many of the learned teachers, professors and students themselves, becoming convinced of the benefits of these mediations, as well as higher education institutions, They must have and generate full conviction that the substantive functions of higher education, educational transparency, accountability, student support processes, the structuring of their study plans by academic credits and the academic results expected in a program distance and/or virtual, among others, must be of a dimension equal to or greater than face-to-face education programs.

This must include cultural awareness, which must be framed in Institutional Governance, with good practices. This is how the governing bodies of education in Latin America, such

as the Ministry of National Education in Colombia, in accordance with the goals and policies of the current Development Plans of the Autonomous Governments, must continue to consolidate a Latin American System of Education. Educational Innovation with the Use of ICTs, whose main purpose is to take advantage of the advantages that Information and Communication Technologies offer us so that educational establishments innovate in their educational practices and respond to local, regional, national, and international needs, to through policies such as:

The certification of teachers in the use of ICTs and the certification in training processes in face-to-face, blended, distance and virtual modes.

A training process for teachers and teaching managers in the pedagogical use of ICTs, and the new academic mediations that the world of education offers.

Confrontation of the laws and decrees of Latin American countries, with the new global trends in education, to normalize national and international accreditation processes for undergraduate programs in face-to-face mode, Virtual Education and distance education.

Development of a structured learning-teaching model of new global trends in education, focused on the recognition of the self-learning-teaching process and academic mediations through academic credits.

Structuring of educational teaching-learning projects, for distance and virtual programs, with clear guidelines aimed at strengthening autonomous self-learning didactics in higher education institutions.

The structuring of specializations, master's degrees and doctorates in accounting education, with distance and virtual mediations, in addition to teaching the use and management of technological means that allow a better understanding of educational

processes through distance education and virtual education.

The development of a learning-teaching model of ethics and self-regulation in terms of quality and transparency in educational processes under these modalities.

The adoption of the guidelines or characteristics of Institutional Governance and accountability for the process, before Latin American academic authorities and before public opinion itself.

The immersion of distance education and virtual education programs and the characterization of the curricular structures of Higher Education Institutions that implement the ECTS credit system in the international context.

However, we must think about a curricular transformation in the accounting programs of Latin American Universities, which implies, among other things, the rupture of various traditional schemes that, in terms of accounting training, are asymmetrical with the local and global trends experienced by the society. Elements that make up the entire curriculum, such as the pedagogical, the didactic, the evaluative, the educational management, the contents, were resignified in order to respond to a context that requires citizens trained to understand change and to solve problems, specifically in the world of accounting. The possibility created from this transformation, unique in Latin America, with the characteristics that processes of surveillance, updating and documentation usually present, made possible through rigorous reflection and with the intention of engendering relevant transformations, related to the training of accounting professionals in the Country. Cano MA, (2006, pp. 11-36).

The experience accumulated in these almost ten years of deployment of the new training proposal for public accountants has allowed extremely interesting approaches to

previously omitted or unknown scenarios that have resulted, for example, in visible qualifications of the teachers and students of the program. The possibility of recognizing the educational discourse to understand its components (on the part of teachers) has made it easier to correct old dysfunctions, since teachers in accounting and related areas were criticized for their lack of knowledge of the discourses and trends that in pedagogical and didactic matters could improve your intervention in the classroom. Additionally, the contextualization and substantiation processes for the prior selection of the contents that support accounting training forced the recognition of the new academic and professional forms of accounting and its concrete praxis.

On the student's side, as had been budgeted, he has gained in his process by involving him in discursive and communicative scenarios that allow him to interact with the context from a critical and purposeful perspective; The conception of research processes as everyday factors of interaction in the classroom and outside of it has borne fruit in the relationship that the student assumes with the accounting profession and its impact on society.

This possibility of resignifying accounting as knowledge and as an object that can be taught at the university (Accounting Education) allows the articulation of proposals of interest not only for the accounting community, but for the entire accounting community in Latin America. One of the elements that has been difficult in the understanding of accounting has to do with the relative impotence that some training centers and in general the most common conceptions of accountants, teachers and students present, to account for the factors of order. epistemological that explain accounting and its relationship with other disciplines, mostly of a social nature. The stereotype of accounting know-how

from an eminently technical-instrumental logic has reduced the space for reflection and construction that enhances the development of effective alternatives to intervene in the economic-social sphere effectively from an ethic of social well-being.

Some universities that a few years ago sought to solve this problem, inserted into their public accounting study plans subjects or subjects that presented the characteristics that epistemologically define accounting. Today such spaces have been eliminated because apparently they did not work, or the objective proposed by this training claim was not achieved. The center of the problem then remains valid; The accountant is not trained on the basis of a complete and complex recognition of the epistemic bases that diachronically and synchronically explain the configuration of his knowledge, nor the explicit relationships that accounting practice has historically involved. The non-effectiveness of the alternative presented is more in line with a lack of understanding of the interactions between what is known about accounting and its possibility of being explained from epistemology and, additionally, the characteristic aggregate curricula (sums of content without explicit connection). throughout the country for accounting training, they did not provide a relevant and consistent provision of the epistemological with the other theoretical-practical elements in which the accounting student is trained.

There is no need to clarify this too much: training in accounting epistemology is extremely necessary since it allows the foundation of a specific practice that is not isolated, that compromises criteria of public trust and that underpins the performance of socioeconomic systems. Only with a serious approach to the epistemological criteria of accounting are competencies on the part

of the professional enhanced in the sense of adequately interpreting reality and operating the transformations that resolve their diagnosis through innovation.

Returning to the situational aspect of the curricular transformation of accounting programs, which was discussed in broad strokes paragraphs ago, it involved, after a process of foundation and contextualization, the epistemological as a necessary and absolutely relevant training criterion in its idea of accounting educational project. Precisely from the curricular model used as the foundation of the reflections and concrete actions of the curriculum, an order of contents based on problems called epistemological foundations of accounting becomes visible, which aims to solve the problem of the essence of accounting from a constructive position. Carpenter, (1983, pp. 116).

The dynamics of these experiences, their results and the updates that everyday life has brought about are situations to document; Additionally, it is necessary to show the communitynational, even international, proposals that can be derived from a serious study of the processes experienced at the University and other educational centers on training in accounting epistemology, the teleology that underlies there, and the most appropriate selection of content that enhances a holistic, synthetic vision and complex of said epistemological panorama.

In short, in the face of epistemology in accounting, it is urgent to demonstrate its relevance and build proposals for its effective inclusion in the curricular structures used to train accountants; A significant experience has to do with what some accounting researchers from prestigious Latin American universities have been developing and in addition to this it is imperative to observe what other accounting education centers have done, coupled with reflections that from

some theoretical references enable a complete perception and relevant proposition, from the point of view of the themes, to the realities that accounting education demands.

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