

PUBLIC ACCOUNTING CAREERS IN THE WORLD ORDER

ACCOUNTING CAREER IN THE WORLD ORDER

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SUMMARY

This article presents a comparative study of the curricula of the Public Accounting career in the world order. It shows how, through rapid globalization, universities have been faced with the challenge of adapting, not slowly or organically, but by taking the great steps required by the new realities. For the respective analysis a documentary design was used, this included the search for information by means of a random sampling of continental scope (worldwide); the classification and tabulation of the information was carried out by means of the use of analysis matrices, this allowed the comparative visualization of the information simultaneously; in the phase corresponding to the analysis of the results, the outstanding aspects that resulted from the comparison of information for each university were presented, and through an enriching discussion, the findings were revealed. By way of conclusion, it became evident that the phenomenon of globalization has led to a worldwide interconnection of the activities generated by organizations in real time and this situation obliges the Public Accounting profession to meet the requirements demanded by users of financial information for the decision-making process. The study revealed the new challenges imposed by the phenomenon of globalization to the educational processes, the duration and terms of the career, need to incorporate to the curricula approaches that contemplate the handling of structured and unstructured data, the design and techniques associated with the architecture of financial information, As well as, the need to incorporate or strengthen a transversal axis through which students are transmitted competencies in the area of research, this will allow articulating the development of reflective and technical attitudes regarding the field of accounting sciences, thus promoting critical learning in university students.

Key words: public accounting, curricula, globalization, renewal of approaches.

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ABSTRACT

This essay presents a comparative study of the program of the Public Accounting career in the world order. It raises how, through rapid globalization, the challenge of adapting has been incorporated into universities, not slowly or organically, but taking the big steps required by the new realities. For the respective analysis a documentary design was used, this included the search for information through a random sampling of continental scope (worldwide); the classification and tabulation of the information was carried out through the use of analysis matrices, this allowed the comparative visualization of the information simultaneously; In the phase corresponding to the analysis of the results, the outstanding aspects that came from the comparison of information by each university were presented, and through an enhancing discussion, the findings were revealed. In conclusion, it was shown that the phenomenon of globalization has led to a worldwide interconnection of the activities generated by organizations in real time and this situation forces the profession of Public Accounting to cover the requirements demanded by users of the financial information for the decision-making process. The study revealed the new challenges imposed by the phenomenon of globalization on educational processes, the duration and terms of the degree, the need to incorporate approaches into the curricula that include the management of structured and unstructured data, the design and techniques associated with the architecture of financial information, as well as the need to incorporate or strengthen a transversal axis through which the skills in the area of research are transmitted to students, this will allow articulating the development of reflective and technical attitudes regarding to the field of accounting sciences, thus promoting critical learning in university students.

Keywords: public accounting, study plans, globalization, renewal of approaches.

RECEIVED: 09-02-2025 / ACCEPTED: 11-05-2025 / PUBLISHED: 30-06-2025

How to quote: Monasterio et al. (2025). Public accounting careers in the world order. *Almanaque*, 45, 49 - 72. <https://doi.org/10.58479/almanaque.2025.1>

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INTRODUCTION

Higher education has played a preponderant role in the development of societies. Universities are attributed with the historical function of creating, transmitting and conserving knowledge, but also of producing and reproducing professional classes that guarantee and respond to social problems by making use of innovative, technological and research capabilities. The promotion of these postulates is necessary to foster the values required for a productive and ethically cohesive society, in which the democratization and massification of education is guaranteed, and, on the other hand, the creation and dissemination of scientific knowledge.

Rapid globalization poses a challenge to universities as to whether they will be able to adapt, no longer slowly or organically, but by taking the great steps required by the new realities (Neubauer & Ordóñez, 2008). This reality obeys a context that demands the creation of synergies driven by the main actors of society: academia, public and private sectors, unions, professional associations and other institutions of the country. The purpose is to favor the new configuration to which society is exposed in a globalized environment dominated by connectivity, permanent access to the Internet and the dynamism of social networks.

As part of this new configuration, universities have proposed not only to promote knowledge management through the implementation of their educational models, but also to generate spaces for the renewal of information technologies and the transformation of their innovative capacities, which has had an impact on the form and methodology in which teaching is conceived; universities are promoting their renewal in structural, regulatory and managerial terms. For this reason, some universities have entered the accreditation processes promoted by specialized agencies for the review and evaluation of the quality of study programs and their educational processes.

Within the framework of this transformation process, Universidad Metropolitana has redefined its strategic vision with the purpose of becoming a resilient engine of development within Venezuelan society, through accessible world-class education to train leaders and research aimed at solving the most relevant problems of Venezuela; this process includes the revision of the quality of the institution and the corresponding higher education curricula, meeting the demands of the globalizing world and adjusting to the criteria of identification and solution of current social problems.

In order to make an incursion into the preliminary stages of this revision process, on March 26, 2021, FACES-UNIMET appointed a commission composed of professors assigned to the Department of Banking, Accounting and Auditing with the purpose of carrying out this comparative study of the curricula of the Public Accounting career. This study consists of four parts: the first part is an argumentative stage, the second part presents the methodological aspects and elements under study, the third part presents the results that resulted from the comparison of information, and through an enriching discussion, the findings that influenced the scope of the corresponding conclusions and recommendations are explained.

BACKGROUND AND BIBLIOGRAPHIC REVIEW

Private education in Venezuela

The evolution of higher education in Venezuela has gone through various stages that allude to its growth. The long process of contradictions and confrontations experienced during the conquest and colonization stage (1498-1810) opened the conformation of multiethnic and multicultural societies; then the stage of construction of the republic (1811 - 1958) established in the midst of rebellions and civil wars, but in which national consolidation was achieved; and the stage of democracy: representative or formal (1958 - 1999), and participatory, from 1999 onwards (Rama, 2012). Opportunities for higher education had been scarce in terms of number and professional options, and the popular classes had few possibilities to enter this educational level. According to Rama (2012), funding restrictions on public institutions had been in place since the 1980s; the growing orientation towards quality and the increase in demand resulted in the expansion of the private education sector from the base of an elite sector.

The absorption of demand or low-cost non-university offerings allowed the passage from elite private higher education to mass higher education. This process of institutional expansion took place on the basis of a systemic regulation established in the Universities Law of 1970, which established that the National Council of Universities was the sphere that approved the creation of programs and institutions for both the private and public sectors, and of a generally systemic dynamic from the beginning, where the norms were similar. The dynamics was based on an education managed by Civil Associations or non-profit Foundations (Rama, 2012).

A study carried out by Universidad Monte Avila shows how the highest growth of different private institutions was registered with the expansive behavior of their enrollment. Between 1980 and 1986, private institutions increased their enrollment by 36%; the increase was 30% between 1988 and 1992; and finally the growth was 34% between 1996 and the year 2000. Thus taking the overall growth between 1980 and 2006, the increase of private higher education institutions in Venezuela was 284% (Gorrochotegui, Mariño, & Tenías, 2006). The greatest expansion was registered in the non-university education market: between 1980, there was an increase from 19 Private Colleges and University Institutions, to a total of 68 in 2006

(Tovar, 2005; cited by Rama, 2012). In this sector, private education had a concentration, also, in a difference with respect to most of the countries, where this was a less concentrated sector.

After 2008, a transformation began to take place in the university sector. According to Rama (2012) the central axes that highlighted that path attended to: (i) tight control of the traditional autonomous universities by not increasing their budget, imposing changes in their election mechanisms, limiting their budgetary and management autonomy and restricting their graduates from entering the State; ii) denial of authorization to private universities for new degree programs, establishment of tuition price adjustments lower than inflation and decreed higher salary increases, affecting their nerve center, their financial balances, and thus limiting advertising, investment and quality policies, as well as restrictions on access to foreign exchange, tax exemptions and employment in the State of their graduates; and iii) creation of a new university sector directly dependent on the Government and without autonomy, supported by additional oil resources managed without discretion, with free education, free access and scholarships for low-income students.

By 2018, in the context of the serious economic, political and social situation that Venezuela was experiencing, higher education institutions also began to go through their worst crisis as a result of the frequent reconduction of their budgets, restrictions to university autonomy and limitations to the free debate of ideas. According to Rama (2012), the genesis of this situation resulted from the recurrent use of government measures that allowed: (a) the standardization of university training through new higher education centers without the minimum requirements regarding the level of their teaching staff, training programs and the quality of their infrastructure; (b) the control of the university-private sector relationship, which hindered opportunities for joint research projects to meet the needs of both sectors; c) the lagged updating of the salaries of professors, administrative, technical and labor personnel; and d) the reduction in the budget allocations of the autonomous public universities, which receive larger nominal balances every year, but due to hyperinflation these funds reach less and less.

Despite the fact that private universities face the criteria of sustainability and economy of resources to cover the real costs of university education, today higher education continues to present itself as a socialization alternative that promotes the cultural and behavioral awareness of individuals, and aims at the formation and use of scientific, humanistic and technological knowledge.

The university in the era of globalization

Education has behaved as a process of intentional action on the youngest members of the human community, whose main purpose is to develop their personality, training them for work and creating bonds of adaptation to social life. It is a process that accompanies societies throughout their evolution and that, in some way, reflects the changing structures of these organizations, their contradictions and problems, their constant growth and diversification. The

process of social evolution, particularly, followed by productive forces, science, technology and culture in general, has led to the progressive prolongation of the time each individual must be within the educational system (Menacho, 2020).

This process of social evolution goes hand in hand with the performance of educational institutions and the capabilities that are fostered by the environment in which they interact. The business, industrial, financial and economic sector contributes to the realization of the objectives of learning by facilitating the schemes required in the operational, strategic and managerial areas; its task is to approach an accurate and transparent decision-making process that meets the requirements of competitiveness and the demand for an organizational and globalizing vision. This is how the phenomenon of globalization promotes the synergy framed by the economic, technological, political, social and cultural aspects that make life in the nations of the world.

Faced with the impulse demanded by this globalization process, higher education opens its spaces promoting knowledge management through the execution of its educational models, its teaching-learning processes and through the promotion of scientific research and technological innovation. Research becomes the articulating axis of the whole training process of future professionals who live in a society urged by the clear identification of its social problems and the forceful solution of these.

Universities occupy a representative place within society and the world in which they are located demands changes to the processes of cultural reproduction they develop, in the first instance because these places have been impacted by globalization being forced to adjust their system or methodology to some new requirements; and, secondly, as a form of reflection to analyze and evaluate the advantages that globalization brings with it (Cañon, García, & María, 2018).

Universidad Metropolitana and the international accreditation process

The globalizing scheme that is propitiated in today's society has generated spaces not only for the renewal of information technologies and the transformation of their innovative capacities, but has also had an impact on the form and methodology in which teaching is conceived; universities are promoting their renewal in structural, normative and managerial terms. For this reason, some universities have entered the accreditation processes promoted by agencies specialized in the review and evaluation of the quality of study programs and their educational processes.

As part of this transformation process, in May 2020, UNIMET redefined its strategic vision, with a view to *becoming an engine of resilient and sustainable development in Venezuelan society, through accessible world-class education to train leaders, research aimed at solving the most relevant problems of Venezuela and strengthening partnerships with the productive and*

business sector to increase its reach in society" (UNIMET, 2020); it is necessary to undertake a quality review process of the institution and the corresponding higher education curricula, meeting the demands of the globalizing world and adjusting to the criteria of identification and solution of current social problems.

In this sense, the accreditation process is an opportunity to let students, families, the general public and the media know that accredited institutions provide study programs with a certain level of quality. The business sector, organizations, institutions and other employers will be interested in knowing if the study centers that make life in society are accredited by an agency dedicated to this purpose. If the programs offered by these centers meet the quality standards of the professions for which their future graduates are trained, it would facilitate access to the application of public examinations for the exercise of the different professions that are required in certain countries and whose requirements require that the degrees obtained come from accredited institutions.

In response to the implementation of the actions framed in the rethinking of the strategic vision, the School of Economics and Social Sciences (FACES) has promoted the process of reviewing the educational quality offered in the Schools of Administrative Sciences, Business Economics and Public Accounting, as well as the review of the corresponding curricula with other international universities. The Public Accounting career has been established as a profession that allows managing, evaluating, ordering, analyzing and interpreting the financial information necessary for the decision-making process in organizations, hence the importance of a career of this type within the social sciences.

Public Accounting in the world order of higher education

The need to control and regulate the resources available to companies and the operations associated with them gave rise to the creation and development of techniques and methods for the presentation and management of financial information. This quantitative information is normally expressed in monetary units, its importance shows the position and financial performance of such entities and the objective is essentially framed in the economic decision making made by the users of such information. The orderly and systematic process of this type of information is manifested in the presentation of financial statements, which have become a structured representation of the financial position, financial performance and cash flows of the entities.

The different techniques and methods for the recognition, recording, comparison and presentation of financial information have also gone through the processes of evolution of knowledge. The Public Accounting profession, whose genesis dates back to the bookkeeping profession (1494), not only limited itself to the determination of the level of solvency and liquidity of companies (1900), but also required the incorporation of a greater and better disclosure of financial information with the purpose of minimizing frauds and irregularities of the moment

(1930). Local and regional regulatory bodies determined the accounting practices that could be applied in each situation in order to avoid discrepancies in relation to the criteria used in each country when recording operations, preparing and presenting financial statements (MarcotrigianoZoppi, Peña, & Rodríguez, 2014).

With the advent of the globalizing phenomenon, the search for regulations of an international nature in the accounting field was also propitiated, which gave preeminence to the declaration of principles that configured the accounting operations and transactions in the places where the facts were identified. The phenomenon allowed the constitution and relationship of worldwide companies (transnational or multinational), the creation of international organizations established to order international economic relations (UN, IMF, WB) and the creation of international treaties and agreements. Later on, a process of accounting regulation and harmonization was adopted, which was demanded by users of financial information in foreign countries, so that the information had to be prepared and presented according to standards and principles that were uniform in all countries.

The transparent execution of these principles implies an increase in the credibility of the users of financial information, hence the importance of the Public Accounting profession in a context of globalized action, in which accounting information has no borders and professional performance has become a regular activity that generates and adds value in organizations. Therefore, this professional activity requires the continuous updating of its teaching methods, the incorporation of postulates associated with management practices and the continuous updating of academic profiles that meet the accelerated changes driven by the technological revolution worldwide.

The above leads to a worldwide interconnection of the activities generated by organizations in real time, this situation forces the Public Accounting profession to meet the requirements demanded by the users of financial information for the decision-making process. By virtue of this, it is necessary that the academic preparation, training and formation of the students of Public Accounting contemplate a wide approach in the handling of structured and unstructured data, design and techniques associated to the architecture of financial information, as well as the handling of technological tools that compel the integration of administrative, financial and productive processes, adapted to the technological level of the present time, in the development of capacities and competencies related to current auditing practices oriented to the detection of fraud and corruption events (forensic auditing), and in the mastery of legal principles of international scope (public law, private law, commercial law and tax law) in which the legal processes of each jurisdiction are framed.

Faced with the imminent challenge imposed by the disruptive acceleration of technology and digitalization, the career of Public Accounting acquires a preeminence that precedes the constant transformation faced by organizations in today's globalized world, the profession distinguishes the capabilities that allow evaluating opportunities when creating value, ensuring operational health and financial sustainability, issuing recommendations in financial, fiscal,

administrative and risk matters, and driving corporate strategies in the short, medium and long term. These postulates are framed in the international standards of the accounting activity as a premise that fosters trust and ethics for the organizational culture and that undoubtedly makes the career as an alternative of higher education for the world order.

METHODOLOGY

For the present study, a documentary analysis was proposed, which included the search, classification and tabulation of the information, analysis of the results, discussion, presentation of conclusions and recommendations. The search for information was carried out by means of a random sampling of continental scope (worldwide). The classification and tabulation of the information was carried out through the use of analysis matrices that allowed the comparative visualization of the information simultaneously: type of university, year of foundation, approximate number of students, QS indicators and the identification of the agencies that accredit the respective undergraduate studies. In the phase corresponding to the analysis of the results, the most important aspects resulting from the comparison of information for each university were presented.

Criteria for search, selection and collection of information

The search for information, contents and supports was carried out through the websites of those universities located outside the country that in the year 2021 were rated by the *QS World University Rankings* agency and in which information related to the corresponding academic model, the type of university, the identification of the accrediting agencies and the respective curriculum could currently be consulted. In this way, the information filtered and compiled, addressed the fields: universities rated in the QS in which offer the career of Public Accounting or related careers. The information obtained based on the application of criteria can be seen in Table 1.

Table 1. Information obtained based on the application of applied criteria.

Latitud	Puesto QS Global	Universidad
Latinoamérica	66	Universidad de Buenos Aires
	115	Universidad de Sao Paulo
	180	Universidad de Chile
	100	Universidad Nacional Autónoma de México (UNAM)
	155	Tecnológico de Monterrey (México)
	426	Pontificia Universidad Javeriana (Colombia)
USA y Canadá	45	University of British Columbia (Canadá)
	71	University of Texas at Austin (USA)
Europa	14	Bocconi University (Italia)
	27	The University of Manchester (Reino Unido)
	58	University of Bristol (Reino Unido)
	147	Aarhus University (Dinamarca)
Oceania	41	The University of Melbourne (Australia)
	44	The University of New South Wales (Australia)
	40	The University of Sydney (Australia)
	81	The University of Auckland (Nueva Zelanda)
	437	Auckland University of Technology (Nueva Zelanda)
Asia	11	National University of Singapore (Singapur)
	27	The Hong Kong University of Science and Technology
	66	National Taiwan University (Taiwán)
	59	University Malaya (Malasia)
	69	Korea University (Corea del Sur)

Source: QS World University Rankings (2021)

Likewise, a search for content information was conducted through the websites of those universities located within the country (national) that in the year 2021 received some qualification through regional agencies and in which information related to the corresponding academic model and the respective curriculum of the Public Accounting career could currently be consulted. The information filtered was based on the following fields: universities rated by regional agencies, universities that have updated curricula available on their websites and which offer undergraduate programs in the area of social sciences (Public Accounting).

Information based on the application of criteria applied: national universities.

State	QS position		University
	Global	Regional	
Capital District	701-750	41	Central University of Venezuela (UCV)
Capital District	801-1.000	76	Andres Bello Catholic University (UCAB)
Merida	801-1.000	75	University of the Andes (ULA)
Capital District	+1.000	161-170	Metropolitan University (UNIMET)
Carabobo	+1.000	171-180	University of Carabobo (UC)
Zulia	+1.000	151-160	University of Zulia (LUZ)

Source: Websites. Universities consulted (2021).

ANALYSIS OF RESULTS

The analysis of the different careers analyzed in this part of the continent shows that international accreditation is an alternative that guarantees the certification of educational quality; on the one hand, students choose universities with the purpose of not only obtaining a local but also an international projection. The curriculum of studies endorsed by accrediting agencies allows universities to obtain a different range of commitment, responsibility, training and research, aspects indicated in the 2030 agenda on sustainable development goals.

Latin America, United States and Canada

In the case of Mexico, the Tecnológico de Monterrey gives a great weight in the financial profile to the public accounting career, the curriculum is structured in 8 semesters and the objective is that the graduate “is able to evaluate opportunities for value creation, ensuring financial health and sustainability, issuing recommendations on financial, fiscal, administrative and risk matters, in order to promote corporate strategy”. On the other hand, UNAM's approach presents its profile with knowledge in auditing, accounting, finance, taxes, costs and budgets. The degree obtained at the University of Chile is a Bachelor's Degree in Accounting and Auditing, which lasts 10 semesters, while at the University of Buenos Aires the degree obtained is Public Accountant, which lasts five and a half years. At the Universidad Pontificia Javeriana, they have an 8-semester schedule and their scheme is based on values and ethical principles, with the competencies and skills required in the environment.

The University of Sao Paulo presents the option of a Bachelor's Degree in Accounting Sciences under a scheme based on social responsibility, technical and instrumental performance and mastery of inter and multidisciplinary skills and competencies. International accreditation is

issued by ACCA (Association of Chartered Certified Accountants), CIMA (Chartered Institute of Management Accountants) and the IMA (Institute of Management Accountants). The University of Texas at Austin showcases the McCombs School of Business and the Accounting Diploma has been awarded first place in Best Undergraduate Accounting Programs by US News and World Report, as well as top rankings in the Public Accounting Report (an annual report published in the United States with rankings of accounting programs for the benefit of students, members of the public and academic institutions with such program offerings). In Canada, the University of British Columbia teaches through the Sauder School of Business, the Bachelor of Accounting degree, both business schools (McCombs and Sauder) are accredited by the prestigious AACSB (Association to Advance Collegiate Schools of Business).

Europa

While in Europe the Public Accounting degree corresponds to mostly marginal studies, the subjects that make up the curricula of the universities subject to comparison are complementary to the studies of finance, business, management, administration and economics, with the purpose of making decisions in the business environment. The selected universities in Denmark and Italy do not offer a degree in public accounting, unlike the universities in the United Kingdom, which do offer bachelor's degrees in accounting or accounting and finance, many of them with a three-year duration and others with master's degrees (MA, Msc or Meng, etc.) or double degrees, and professional practice is part of the curriculum. In some of these countries, in the United States and Canada, the graduate must take a bar exam (become board certified) in order to practice the profession in a given jurisdiction.

Oceania

In Oceania, the bachelor's degrees associated with Accounting Sciences are mostly structured in three (3) year degrees, and in particular cases in four (4) years. The subjects that comprise the accounting curriculum are offered in a complementary way within the double degree or mention scheme (depending on the university) related to the so-called business schools (administration, business, economics, finance, business, business, accounting). Students must make sure that the courses lead to obtaining the accreditations granted by certifying bodies of the profession. There was a tendency to maintain an accelerated pace for obtaining the degree, focused on the actual practice of the profession, in which theoretical content is ancillary. This has been achieved by using the diversity of practical learning modes, under laboratory environments, simulators and real practice in institutions.

Asia

Undergraduate degrees in the Asian continent usually last three (3) or four (4) years, depending on the type of university to which the student applies. It could be observed that in universities in this continent students are introduced to a number of diverse modes of learning, this is comprised of the development of lectures, seminars, group projects, internships and study abroad opportunities. In the case of undergraduate programs such as management, economics

or public accounting, students develop practical work in a laboratory, studio or role-play environment. The degree programs, through the faculties of study, are qualified and dedicated to providing quality learning experiences for their students.

According to the analysis of the selected universities, four (4) of the five (5) universities incorporate accounting studies into business administration studies; the accounting aspect is added as a major: accounting or professional accounting. Only the University of Malaya offers the Bachelor of Science in Accounting, and in this particular case, students acquire practical and conceptual understanding of accounting methods and techniques, skills, leadership, ethical values and an appreciation of the interdisciplinary linkages with accounting. Subsequently, graduates of this program are registered as members of the Malaysian Institute of Accountants (MIA). This program is recognized by other international professional accounting bodies: Institute of Chartered Certified Accountants Malaysia, Association of Chartered Certified Accountants (UK), Chartered Institute of Management Accountants, Chartered Practicing Accountants in Australia, Institute of Chartered Accountants in England and Wales, Institute of Chartered Financial Analysts, Institute of Chartered Administrators and Secretaries.

Venezuela

In the case of Venezuela, the activity of auditing the financial situation of companies is protected by the Law on the Practice of Public Accounting as a unique and exclusive activity for Certified Public Accountants (Bachelor's Degree in Public Accounting from a recognized University plus taking an oath in the Professional Association of their choice). The obligation to become a member of a professional association is provided by the Constitution of the Bolivarian Republic of Venezuela (CRBV), which establishes that graduates of those professions that are subject to a Law of Practice, and therefore to a professional association, may practice the profession once registered in the respective professional association (article 105). Consequently, the State counts on the performance of the professional practice of public accounting in the context of the application of accounting regulations with national and international scope.

As for the duration of the Public Accounting careers offered in the national universities, it reaches an average of 4 and 5 years; the period of 5 years is normally attributed to public universities under a context of constant academic operation. In the curricula of the Public Accounting degree programs of the selected universities, it was observed that the academic offer includes characteristics of the local (national) order and the transversality of its professional axes limits its scope to the study of areas related to taxes, costs, finance, accounting and auditing. With regard to the development of competencies associated with the area of law, it was observed that four (4) of the six (6) universities selected include at least four (4) subjects in this category in their curricula, which are scattered throughout the study schedule (see Table 3).

Table 3. Subjects of the legal axis present in the curricula of the career.

Subject	University	UNIMET	UCAB	UCV	UC	ULA	LIGHT
Financial legislation		X	X				
Commercial legislation			X		X		
Labor legislation					X		
Labor Law			X	X			
Tax law			X			X	
Civil Law				X			
Commercial Law				X		X	
Financial Law				X			
Public law				X	X		
Financial and tax law					X		
Labor and commercial law						X	
Organizational legislation							X

Source: Curricula of selected universities (2021).

Other contents that have been incorporated into the subjects that comprise the curricula of the Public Accounting career are related to those whose objective is to develop managerial skills and/or competencies in students, the purpose of this type of content is to complement the development of managerial skills in future managers in order to improve performance in the decision-making process in the increasingly complex and dynamic contexts in which organizations operate; Future public accounting professionals need to develop managerial skills and technical competencies for the management of human talent and the execution of organizational processes (see Table 4).

Table 4. Subjects of the management axis present in the curricula of the career.

Subject	University	UNIMET	UCAB	UCV	UC	ULA	LIGHT
Managerial economics		X					
Strategic cost management		X					
Risk management		X					
Management skills management			X				
Tax management			X				
Cost management							X
Budget management							X

Source: Curricula of selected universities (2021).

Another of the aspects analyzed in the comparison of the curricula of the Public Accounting degree programs in the national universities refers to those subjects oriented to the development of competencies in the research area; it was observed that the universities that offer this type of subjects limit their scope to the formulation of research projects (theoretical or applied) for the presentation and defense of the final undergraduate work, and deficiently address contents that rigorously include the handling of the different methods and tools that integrate the process of construction of scientific knowledge. The development of research competencies is necessary to optimally and efficiently undertake the research process, and positions it as a key axis for the country's development (see Table 5).

Table 5. Subjects of the research axis present in the curricula of the career.

Subject	University	UNIMET	UCAB	UCV	UC	ULA	LIGHT
Techniques and information management		X					
Research and documentation techniques				X			
Epistemology							X
Undergraduate workshop		X					
Research Methods I					X		
Research Methods II					X		
Research methodology						X	
Accounting Research Seminars I							X
Accounting Research Seminars II							X
Applied research			X				
Research applied to accounting					X		
Seminars				X			
Operational research						X	
Thesis project						X	
Defense of graduate work		X			X		
Thesis						X	

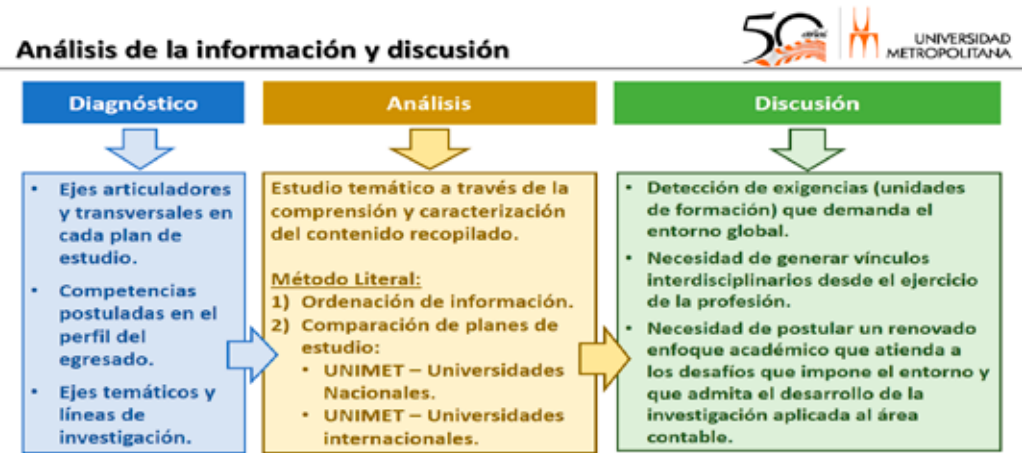
Source: Curricula of selected universities (2021).

DISCUSSION

The comparative analysis of the curriculum of the Public Accounting career, from the different houses of studies that make life in the different latitudes of the world, integrates the understanding and characterization of the common contents and the main transversal axes of this career; the

articulation of knowledge in different fields and areas (law, administrative, auditing, economics, taxation) and the development of complementary and reciprocal competencies (innovation, technology, entrepreneurship, languages), has turned this career not only into a profession oriented to satisfy the needs of a society that requires tools to analyze and interpret the financial reality of economic entities, but has served as a key element in the decision-making process of public and private organizations, as Public Accountants have become guarantors of the transparency of the financial statements of entities; This is largely attributed to the capacity through which the teaching-learning processes offered in the academic spaces of higher education are adapted to the changing and demanding globalizing environment.

Table 6. Process of diagnosis, analysis and discussion of the comparative study.



Source: Prepared by FACES-UNIMET Designated Commission (2021).

The curricula analyzed in the national universities do not contemplate the articulation of a transversal axis that allows the development of generic competencies in the area of research, the subjects of this nature, offered throughout the academic periods of the career, are restrictively directed to provide tools for the elaboration of the final degree works and not to the development of capacities that imply a significant learning oriented to the development of knowledge for the identification and solution of problems. According to Carrasquilla (2018) “research in the field of accounting sciences provides new knowledge regarding the objects of study of this science, methodology of accounting research and new contributions for its practical application in public and private entities” (p. 1). Research in this field proposes the need to promote the development of permanent research activities to face the challenges of the current globalizing world and the accounting harmonization of technical and managerial criteria.

The incorporation or strengthening of a transversal axis of research in the curriculum of the Public Accounting career will allow articulating the development of reflective and technical attitudes regarding the field of accounting sciences, thus promoting critical learning in university

students. Hence, Cardona (1998) affirms that “for the formation of this student under the concept of teaching-learning, it is necessary that the orientation be more towards the foundation of the discipline than towards the increasingly routine technique” (p. 43). This requires the adoption of an epistemological basis that guarantees the progress of knowledge and orients the public accounting profession as a scientific discipline rather than a technical discipline.

Another aspect present in the discussion refers to the duration of the Public Accounting career and other related careers in universities located outside the country. While universities in the United Kingdom, Australia, Denmark and Italy offer these degrees for three (3) years, universities in Latin America offer them for four (4) and five (5) years. The debate on the tendency to reduce these periods is based on providing greater effectiveness to higher education systems, making the teaching-learning process more expeditious and reducing costs for the student population, without implying a deterioration in the quality of the integral education of students or limiting the professional performance of future graduates at the organizational level.

This study also identified the tendency to generate spaces for the exercise of professional internships through which students develop a set of temporary activities in the workplace, emphasizing the learning process and job training. It could be seen how universities in Australia and the United Kingdom have incorporated into their curriculum, as a mandatory requirement, internships or work integrated learning practices for a period of one (1) academic period (3 quarters or 2 semesters), this has allowed them to initiate the student in the professional practice by linking him/her to a national or international, public or private organization. In the case of Latin America, the University of Chile offers its students two professional practice subjects: professional practice I and professional practice II; the University of Buenos Aires offers the subjects: judicial professional practice and professional practice in organizations. In Venezuela, it is common for the curriculum of the public accounting career to include an internship subject, but only the Universidad del Zulia has incorporated “professional practice” as a level of training that includes: i) professional practice I: professional identity, ii) professional practice I: accounting-taxes and internships; and iii) professional practice I: auditing and internships.

CONCLUSIONS

Universities have persisted in the purpose of generating and transmitting the knowledge required by society for the necessary renewal of teaching approaches, but these require the concert of multidisciplinary actions that go hand in hand with academic training, intellectual production and communication of information. The challenges facing higher education in a changing society will be relevant to the extent that universities incorporate these changes into their management processes and adapt to the social transformations they entail. The comparative analysis of public accounting curricula reveals the following challenges facing the academy.

- The same phenomenon of globalization has led to a worldwide interconnection of the activities generated by organizations in real time, a situation that obliges the

public accounting profession to meet the requirements demanded by users of financial information for the decision-making process. The study revealed the new challenges imposed by the phenomenon of globalization on educational processes, transformation and technological innovation.

- It is necessary that the academic preparation, training and education of Public Accounting students include a broad focus on the handling of structured and unstructured data, design and techniques associated with the architecture of financial information.
- It is appropriate to promote the strengthening of a transversal axis through which research competencies are transmitted to students, this will allow articulating the development of reflective and technical attitudes regarding the field of accounting sciences, thus promoting critical learning in university students.
- The world tendency is to shorten the duration of the academic periods of the careers (United Kingdom, Australia, Denmark and Italy are offering these careers in a period of three years). It is necessary to introduce this topic in the academic debate without neglecting the effectiveness of the education system, the originality of the academic model and the improvement in the quality of the students' integral education.
- It is necessary to promote a renewed approach to the public accounting career in the country that is oriented from the academic foundation to the performance of the professional practice, this includes the creation and maintenance of alliances with the different actors that facilitate and highlight the technical, ethical and investigative interaction of the accounting sciences (business and industrial sector, public sector, auditing firms and professional associations).
- The accreditation process is an opportunity to let students, families, the general public and the media know that accredited institutions provide programs of study with a certain level of quality that meet international standards.

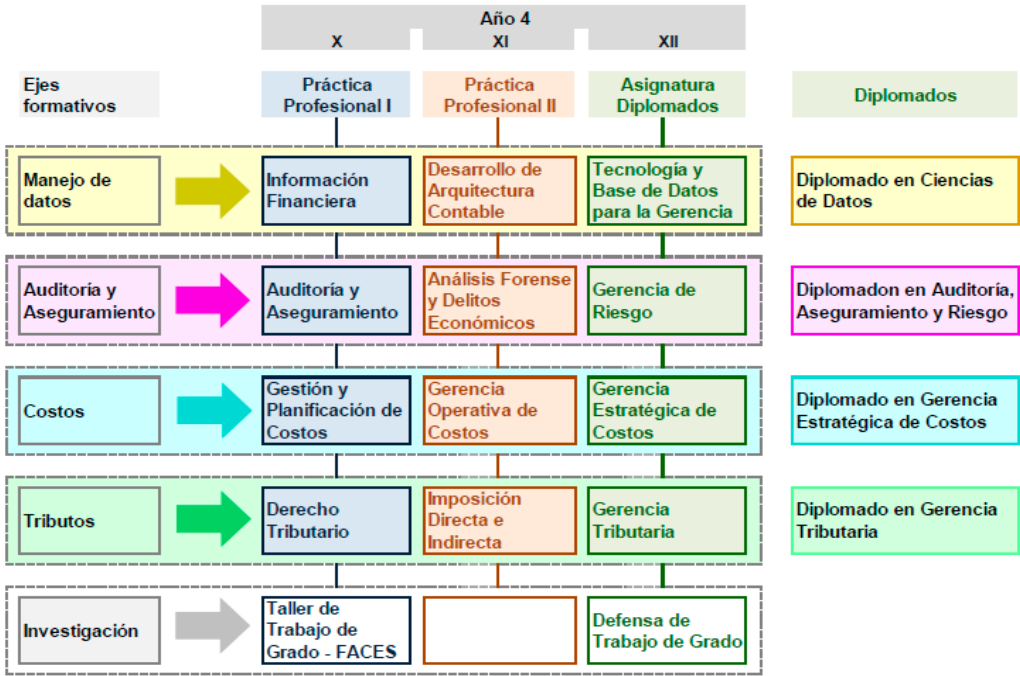
RECOMMENDATIONS

By virtue of the above, the commission appointed by the FACES-UNIMET Dean's Office, for the comparative study of the curricula of the Public Accounting career, recommends:

- To promote from the Direction of the School of Public Accounting a proposal of the academic profile of the future graduate in the career of public accounting based on the detection of the requirements demanded by the global environment, based on the interdisciplinary aspects that are exercised from the profession. This profile will obey a renewed approach that combines the academic, business, industrial, public and union perspective (graduates, practicing professionals, teaching staff, representatives of alliances).

- Promote the incorporation of an axis of competencies related to research, in order to respond to the frequent concern of professionals and students of science and accounting. This requires the agreement and academic assessment of the different university instances: Dean's Office of Research and Development, Dean's Office of Initial Formation, Dean's Office of FACES, School and Department Directorates; and would provide an interdisciplinary, integral and transversal response to the topic of research in the area of social sciences.
- To advance the necessary steps in the accreditation process initiated by UNIMET in order to provide study programs with a high level of quality, that comply with international standards and that contribute to the social transformation process required by the country. The accreditation of the academic programs of International Financial Reporting Standards, Auditing and Accounting is an opportunity to improve the career and a distinction of local, regional, continental and global nature.
- To update the academic approach contemplated in the curriculum of the public accounting career (UNIMET) according to the trends that are currently considered by most universities in the European and Oceanic continent, as well as those that are projected from Latin America, the United States and Canada.
- To offer courses that are adapted to the current technological level and which transmit competencies related to: structured and unstructured data management, financial information architecture and the use of technological tools that integrate the administrative, financial and productive processes of organizations.
- Incorporate "professional internships" as complementary activities in the academic and professional training of students, in order to materialize the practical application of the theoretical knowledge acquired during their training. These professional practices will address four (4) training axes related to: data management, auditing, costs, taxes and research.
- To implement a professionalization program aimed at University Technicians (in the field) and other professionals interested in pursuing or completing their undergraduate studies in public accounting. This type of program has been in place at the School of Education for more than 20 years, and its purpose is to capture that part of the professional population that has not reached the bachelor's degree level.
- Incorporate "diploma courses" as substantive activities in academic and professional training, complementing professional training after students have passed their professional internships (see Table 7).

Table 7. Incorporation of Professional Practices and Diplomas for the last year of the Public Accounting career (UNIMET). Flowchart of Mandatory Educational Components.



Source: Prepared by FACES-UNIMET Designated Commission (2021).

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