



Entailment of the academic offer and National Planning of Ecuador Development*

Vinculación de la oferta académica y la planificación nacional en el desarrollo del Ecuador

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Abstract

The university maintains interactions between social formation processes and society; as an institution, it is regulated by state regulatory entities that promote significant institutional transformations that force them to adapt to constitutional, legal and planning requirements. The objective of this research is to analyze the entailment between the accounting training of the Accounting and Audit program of the Universidad Católica de Cuenca and the National Development Plan 2017-2021 of Ecuador. For this, the interpretive hermeneutical method was used, through the bibliographic and documentary review. The results show the objectives, challenges and initiatives related to the accounting profession; the needs and goals of the problems to study, intervene and transform, the basic disciplinary cores of the program, and the link between them. It is concluded that there is a link between the context and the objectives of the National Development Plan and the professional training offered; distinguishing problems such as the difficulty of access to education, participation in the productive sector, the lack of technical advice, investment, motivation and institutional trust as significant challenges faced with the disciplinary cores of accounting and finance, regulation and control, administrative and economic sciences.

Key words: Entailment, professional training, accounting, planning, develop.

Resumen

La universidad mantiene interacciones entre los procesos de formación social y la sociedad; como institución esta normada por entes de regulación estatales que promueven transformaciones institucionales significativas que las obligan a adaptarse a exigencias constitucionales, legales y de planificación. El objetivo de esta investigación es analizar la vinculación entre la formación contable de la carrera de Contabilidad y Auditoría de la Universidad Católica de Cuenca y el Plan Nacional de Desarrollo 2017-2021 del Ecuador. Para ello se empleó el método hermenéutico interpretativo a través de la revisión bibliográfica y documental. Los resultados dan cuenta de los objetivos, retos e iniciativas afines a la profesión contable; las necesidades y metas de los problemas a estudiar, intervenir y transformar, los núcleos disciplinares básicos de la carrera y la vinculación entre ellos. Se concluye que existe vinculación entre el contexto y los objetivos del Plan Nacional de Desarrollo y la formación profesional ofertada; distinguiendo problemas como la dificultad de acceso a la educación, a la participación en el sector productivo, a la falta de asesoramiento técnico, de inversión, de motivación y de confianza institucional como retos significativos afrontados con los núcleos disciplinares de contabilidad y finanzas, regulación y control, ciencias administrativas y económicas.

Palabras clave: vinculación, formación profesional, contabilidad, planificación, desarrollo.

Introduction

The evolution of humanity under the figure of change, and witnessing the different and constant transformations of the environment, leads to being participants in global economies aimed at modernity and excellence, managed to expand their horizons to international financial markets, to meet the particularities of those interested in accounting areas (Rodríguez, Freitas & Zaá, 2012). In this sense, to understand what to do in the accounting profession, Tua Pereda (1998) establishes:

The registration function progressively loses importance. Issues such as the interpretation of information, the planning and organization of information systems, and the analysis of the consequences that information produces in the social economic environment in which it is discharged are now more important [...]. The functions that society demands from the accounting expert are progressively more extensive and complex, logically consistent with the extent and complexity

of social economic activity. The environment demands more creativity, innovation and interdisciplinary nature every day. (p. 95)

It is therefore, and considering the current changes in the epistemological horizons of knowledge, the pedagogical trends worldwide for Higher Education Institutions —HEI—, demand responses to the evident institutional, teaching and student needs, so that the models educational programs are oriented to provide solutions to the needs of the productive and social sectors of the different regions of the country.

Undoubtedly, the continuous scientific advance, the need to update teaching content and adapt to the problem of social change, imposes a dynamic of permanent renewal in the conception and development of the teaching profession (Apodaca-Orozco et al., 2017).

Recognizing curricular adaptations as a means to address the problems and needs recognized by the National Secretariat for Planning and Development (Senplades for its acronym in Spanish) in the National Development Plan regarding accounting and control systems, is an option to improve development professional and bet on the continuous improvement of local, regional and national organizations.

Likewise, in this order of ideas, in the Constitution of the Republic of Ecuador, specifically in article 280, it is determined that the National Development Plan is the instrument to which “public policies, programs and projects will be subject; the programming and execution of the state budget; and investment and allocation of public resources; and coordinate the exclusive powers between the central State and decentralized autonomous governments.”

In Ecuador and considering that the UNESCO in its world Declaration on Higher Education of the Twenty-first Century, demands the fulfillment of several indispensable requirements for the integral formation of the professional, the Ministry of Education promulgates making changes in the academic offer, which, opt for a holistic education, focusing on training more respectful, peaceful, caring, sensitive, enterprising, curious and self-confident students, as a strategy to face complex circumstances in the homework political, economic and social facing the country. Thus, the Higher Education Council in the Academic Regime Regulation and the Organic Law of Higher Education (LOES for its acronym in Spanish) issued by the Presidency of the Republic of Ecuador approved by the National Assembly empowers the HEI to set the duration of third level programs between a minimum and a maximum of hours, credits or subjects, in a student-centered system.

In this context, considering the changes and requirements of state regulatory entities, HEI need to identify the problems and needs of society and their reference in the National Development Plan —NDP—, which lead to establishing new guidelines and strategies that

enable them to cope with the training requirements of future professionals in the accounting area, promoting the adaptation of different university modalities and curricular offers.

Therefore, it is essential that accounting and auditing programs identify the problems and needs of the contexts and objectives addressed in the NDP regarding the accounting profession that will serve for the development and adaptation of the curriculum, in order to train professionals with capabilities that contribute to look for a solution, and in this way, contribute to national development.

The objective of the research is to determine the link between accounting training in Accounting and Auditing at the Universidad Católica de Cuenca and National Development Plan 2017-2021, as an option for professional development and the continuous improvement of local, regional and national organizations, by analyzing the problems and needs recognized by the NDP with respect to accounting and control systems.

As such, the needs and problems related to accounting management referred to in the National Development Plan 2017-2021 (Toda una Vida) will be addressed, identifying the axis, objectives that are related to the program, to proceed to the identification of the basic cores of the discipline that support the accounting profession, to proceed to align the objectives of the NDP with the basic disciplinary cores of the program, managing to determine the possible scenarios that accounting professionals will have to face.

Materials and Methods

Regarding the methodology used, an interpretive hermeneutic study was carried out based on an extensive review of documents, regulations, laws and bibliographic material. Supported in the exposition by Navia (2009) when stating that “hermeneutics means interpretation in Greek and arises as a method of understanding texts [...] that due to their ambiguity should be examined and interpreted” (p. 143). Therefore, the fundamental principle for development is the interpretation of the literature reviewed.

Another important aspect to highlight the importance of the methodology used is from “the perspective of access to knowledge, hermeneutics maintains the non-existence of objective, transparent and disinterested knowledge about the world” (Ruedas, Ríos & Nieves, 2009, p. 183), indicating that hermeneutics “is a technique, an art and a philosophy of qualitative methods, which has as its own characteristic to interpret and understand to reveal the motives of human behavior” (Barrero Espinosa, Bohórquez Agudelo & Mejía Pachón, 2011, p. 184).

With the purpose of building the theoretical support of the research topic that allows to base the developed proposal, it was necessary to exhaustively review the articles included in the Constitution of the Republic of Ecuador, document that establishes the laws to be followed, the National Development Plan 2009-2013 and the National Development Plan 2017-2021, which supports the principles on which universities should focus for the professional training of students.

It is vitally important to mention that for this research work the analysis was carried out from a global perspective, for which UNESCO in its Declaration on Higher Education of the Twenty-first Century, requires the fulfillment of several essential requirements for the comprehensive training of professionals, considering that higher education is relevant when it is consistent with the conditions and needs of society, for which teaching, linking and research are articulated in such a way that there are significant contributions in the accounting, tax and control area.

The Relevance Studies of the Accounting and Auditing Program at the Universidad Católica de Cuenca was structured in accordance with the provisions of the LOES Article 107 and the principle of relevance in which it describes the needs or problems from the international context, national, local zonal and/or sectorial.

The development of society, constitutes a fundamental axis and Universidad Católica de Cuenca in order to contribute to the identification of problems and the need for contexts, for which the Accounting program will address it in the development of the curriculum, whose purpose is to train professionals with capacities to contribute to the solution of the social and economic problems of the different sectors and to contribute to national development and with an international vision through the different branches derived from Accounting and Auditing.

Results

Problems and Needs of the National Development Plan and its relationship with the academic offer of the accounting area

The Montecristi Constitution of 2008 seeks a society with an inclusive, equitable and solidary development regime in order to satisfy the needs of people, guaranteeing their rights in equal opportunities, full employment, greater productivity, democratizing the means of production and wealth.

Thus, the NDP is the main instrument of the Decentralized National System of Participatory Planning and aims to contribute to the fulfillment of constitutional rights, to the achievement

of the objectives and provisions of the development regime through public policies, and the observance of the programs, projects and interventions that result from it.

The NDP is based on the Government Program of President Lenin Moreno, entitled “A program for society, education, production and decent work,” coupled with the achievements of the decade governed by Rafael Correa and the development plans that preceded it, evidencing from a historical perspective the existence of new challenges to be achieved, around three main axis: (i) The right for all throughout life; (ii) Economy at the service of society; and (iii) More society, better state; framed in international global development commitments, such as the 2030 Agenda and its Sustainable Development Goals.

In this sense, HEI are obliged to elaborate processes that allow identifying the problems and needs of the Ecuadorian context that guide their curricular designs to contribute solutions to the problems of society, helping the development of the nation through highly trained professionals, understanding that it is not possible to achieve the Development and Good Living regime set out in the Constitution, while the conditions of poverty and inequality persist.

Thus, the educational institution recognizes as related to the accounting profession the 9 objectives established in the 3 axis of the NDP: Objective 1, which guarantees a decent life with equal opportunities for all people; to Objective 4 to consolidate the sustainability of the social and solidarity economic system, and to strengthen dollarization; to Objective 5 as a means of boosting productivity and competitiveness for sustainable economic growth in a redistributive and solidary manner; and to Objective 8 that promotes transparency and co-responsibility for a social ethic. Objectives that will serve as input for curricular planning when determining the significant challenges that higher education must face, considering environmental sustainability and equitable territorial development as fundamental pillars.

In accordance with what is stated in the previous paragraph, table 1 analyzes the name of Objective 1 in Axis 1 as a response to the analysis of the needs of the State to achieve development by providing people individually or collectively the same conditions and opportunities to achieve their objectives throughout the life cycle, building a society that respects, protects and exercises their rights in all dimensions with a socially just system. Furthermore, considering access to education as a challenge, it is determined that the insufficient reciprocal interaction between education, the productive sector and research is the main social problem of Objective 1, which leads to inquiring about the increase in the enrollment rate, which in 2013 Ecuador ranked fifth in Latin America (CEPAL, 2013), focusing on quality, planning, relevance of the academic offer, democratization of access, effective qualification, employment incorporation of graduates.

Discussion

The need to consolidate the Ecuadorian social and solidarity system in NDP, assuming that our economic system formed by subsystems of the public, private, popular and solidarity economy must be at the service of society, and through adequate regulation achieves a sustained economy in efficiency, dollarization being a means that allows the relative stability of national macroeconomic variables and economic growth (table 1).

Table 1. Significant Challenges of Axis 1 and Objectives 1 related to the race

Axis	Objectives	Significant Challenges	Initiatives
Rights for all throughout life	Objective 1.	The concern lies in access to education	Reduce gaps in access to higher education for peoples and nationalities.
	Guarantee a decent life with equal opportunities for all people.		Access to different levels of education must be guaranteed in an inclusive, participatory and relevant way in their own territory.
			Academic offer must have productive relevance (according to their different environments and territories) and link with the world of work.

Source: author's own elaboration.

In this direction, national development planning is oriented to promote an economy that is based on the adequate use of natural resources, incorporating added value to products of greater quantity and quality, recognizing as main problems to be addressed in curricular adaptations: (i) the lack of technical advice in the accounting, tax and control areas to strengthen the social and solidarity economic system, and the dollarized monetary scheme; (ii) the lack of motivation to exercise the profession independently and contribute to the productive matrix that allows generating new sources of employment; (iii) the lack of investment in Research and Development that allows the students of the Accounting and Auditing program to develop the skills required for decent employment and entrepreneurship, which through public policies seek to improve the scenario work, reduce underemployment, recognize and proceed to work. In addition to the unpaid home, expand job opportunities for young people and bridge the gap in the adequate and inadequate employment rate between rural and urban areas.

Table 2. Significant challenges of Axis 2 and Objectives 4, 5 related to the program

Axis	Objectives	Significant Challenges	Initiatives
Economy at the service of society	Objective 4. Consolidate the sustainability of the social and solidarity economic system, and strengthen dollarization.	Ecuador is heading towards an economy based on justice and tax equity, through a distribution and redistribution of factors of production and wealth, jobs, time and resources.	Maintain an economic and financial system in which all people can access local resources to become essential actors in the generation of national wealth. Strengthening dollarization is a means that allows the relative stability of national macroeconomic variables and economic growth.
	Objective 5. Boost productivity and competitiveness for sustainable economic growth in a redistributive and supportive manner.	To boost productivity and competitiveness for economic growth, and considering that the dynamism and evolution of the productive sector are directly related to job creation.	Achieve a social and solidarity economy at the service of society and that guarantees the exercise of rights. Introduce new paradigms of productive transformation such as those found around the circular and industrial economy.

Source: author's own elaboration.

In table 3, Objective 8 of Axis 3 is analyzed, which refers to the different cases of corruption that show the weaknesses of our public system, requiring the evaluation and proposal of changes in the regulations for criminal sanctions, purchases and public procurement, control bodies, investigation, among others, to strengthen the fight against corruption, for which the Ecuadorian State, protected under the current legal framework, seeks to combat corruption in its various forms, designating different roles and obligations to the five functions of the government. And according to the significant challenge, the lack of deepening in the relevance of the professional in the accounting area; the economic frauds that have occurred at the national level, influencing in the perception of citizens in ethics, are established as problems, and professionalism of public employees.

Table 3. Significant challenges of Axis 3 and Objectives 8 related to the program

Axis	Objectives	Significant Challenges	Initiatives
More society, better state	Goal 8. Promote transparency and co-responsibility for a social ethic.	It is indicated that the correct and efficient inter-institutional coordination is essential to improve detection and investigation processes, achieve sanctions, and avoid impunity.	Maintain a State that guarantees rights, with the capacity to regulate, monitor and control fundamental aspects such as communication, prices, transparency, public purchases, contraband, construction, procurement, etc.

Source: author's own elaboration.

Consequently, in table 4, the needs, goals and proposed strategies that will help to cope with the social problem are determined, being the base input that will serve for the design and adaptation of the curriculum, which will contribute to achieving the objectives of the NPD and improvement of the knowledge and skills of the university student.

Table 4. Needs and Goals of the Problems to study, intervene and transform for accounting and auditing programs

No.	Problems	Proposed Strategies	Goals
1	Insufficient reciprocal interaction between education, the productive sector and research.	<p>a) Offer an education under the criteria of accessibility, quality and territorial and cultural relevance, with an effective qualification to involve them in the productive field, being able to manage and control the accounting information of companies and individuals in a way that guarantees compliance of the rules that regulate its management.</p> <p>b) Improve and strengthen the level of linkage between the Accounting and Auditing degree and the productive sector that allows students close to graduation to have a closer relationship between their knowledge and the professional environment.</p>	<p>For Goal 1: a) By 2021, increase the gross enrollment rate in higher education in Universities and Polytechnic Schools from 27.81 % to 31.21 %.</p>

No.	Problems	Proposed Strategies	Goals
2	Lack of technical advice in the accounting, tax and control areas to strengthen the economic, social and solidarity system, and the dollarized monetary scheme.	<p>a) Increase the participation of the students graduated from the Accounting and Auditing program in the Popular and Solidarity Economy of the area of influence, contributing their knowledge to the maximization of production and the effectiveness in the use of resources.</p> <p>b) Promote the Popular and Solidarity Economy that allows the economic growth and development of the Province of Azuay.</p>	<p>For Goal 4:</p> <p>b) Increase the participation of the Popular and Solidarity Economy in the amount of public procurement to 2021.</p>
3	Lack of motivation to exercise the profession independently and contribute to the productive matrix that allows generating new sources of employment.	<p>a) Provide organizations, central, provincial, cantonal and parish governments with solutions to various social and economic problems through the different branches derived from accounting, such as: costs, auditing and taxation, as instruments for generate reliable and verifiable information that contributes to strengthening the productive matrix, particularly in the UCACUE area of influence, based on the guidelines of scientific knowledge of professionals in Accounting and Auditing.</p>	<p>c) Increase the percentage of total purchases made by supermarkets and/or similar to the actors of the Popular and Solidarity Economy, artisans, micro and small and medium national suppliers by 2021.</p>
4	Lack of investment in Research and Development that allows the students of the Accounting and Auditing degree to develop the skills required for decent employment and entrepreneurship.	<p>b) Increase investment in Research and Development of the Accounting and Auditing program at UCACUE.</p> <p>c) Encourage research and publication of scientific articles in relation to sustainable economic growth for the region.</p>	<p>For Goal 5:</p> <p>d) They have been raised from the academic context. Increase the number of scientific publications to 2021.</p>
5	Lack of deepening in the importance of the accounting and auditing professional as a notary public.	<p>a) Improve society's perception of the area of influence through initiatives in favor of transparency and ethical training of students as key pillars to fight corruption. Professionals in this program will contribute to financial control, whose main tool is accounting and auditing, supported by a strengthened professional ethic.</p>	<p>For Goal 8:</p> <p>e) It is aimed at improving citizen perception indexes on corruption in the public and private sectors; as well as the perception of discrimination and exclusion.</p>
6	Economic frauds that have occurred nationwide, influencing society's perception of the lack of ethics and responsibility of the professionals in charge.	<p>b) Eliminate discriminatory practices at the economic, cultural, and linguistic and gender levels. In the same way, all of these discriminatory practices facilitate corruption by reducing the ability to recognize the equal rights of other people.</p>	

Source: author's own elaboration.

Now, along the same lines and continuing in the process of determining the link between the NDP and the curricular proposal of the accounting profession, it is necessary to distinguish that doctrinal knowledge together with normative theorist make up general accounting theory, that is:

Accounting as a branch of knowledge has a baggage of doctrinal knowledge, which, although it claims a general theory of accounting knowledge, serves as the basis for the development of models, technologically controlled regulatory rules (accounting standards), systems, reports, etc. (Geba, Fernández & Bifaretti, 2010, p. 93)

On the other hand, the audit, as a complement to accounting, performs critical, systematic and thorough examinations of the financial, management and legal information systems of an organization, independently using defined instruments and techniques to obtain a professional report as a product. That implies: (i) Financial information; (ii) The effectiveness, efficiency and economy in resource management; (iii) Compliance with economic operations according to accounting, administrative and legal standards, a document that will contribute to decision-making and productivity improvement.

Based on these arguments, the deficiencies identified in the NDP (table 4), and considering that the object of study of accounting and auditing programs are accounting and control systems, the educational institution based on its study of relevance that approaches the thinking of the different actors that make up the university ecosystem, promulgates as its basic disciplinary cores: the core of Accounting and Finance, the core of Regulation and Control, the core of Administrative Sciences and the core of Economic Sciences.

Consequently, the core of Accounting and Finance aims to contribute to the development of organizations, by providing timely and accurate accounting information for decision-making, which together with the core of Regulation and Control through corporate, tax, work and business management evaluation seeks to take advantage of the economic resources of the region and the country, being the core of Administrative Sciences through pre-professional practices and business simulators in charge of increasing the knowledge and skills of the student plant to face social problems through accounting, tax and control consulting services, which together with the core of Economic Sciences will contribute to improving research training in the economic field through quantitative and qualitative instruments and techniques aimed at solving problems in the management process.

In this sense, figure 1 graphically demonstrates the link between the disciplinary cores proposed by the HEI in response to the problem identified by the State externalized in the NDP.

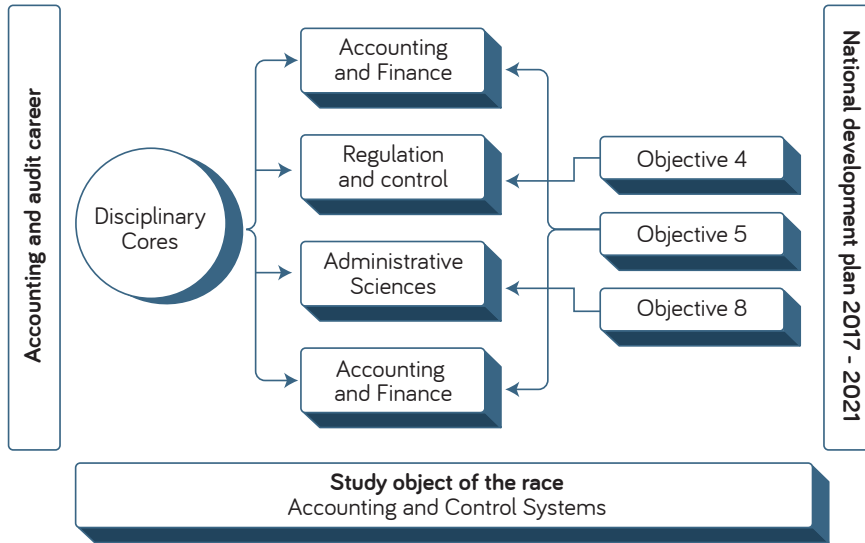


Figure 1. Alignment of the disciplinary cores with the NDP objectives. Source: author's own elaboration.

In accordance with the above, it is specified that the discipline of Accounting and Finance and Economic Sciences is based on Objective 5, by boosting productivity and competitiveness for sustainable economic growth in a redistributive and solidary way, through knowledge of accounting, finance and taxation, research, innovation and technology transfer, providing knowledge on economics, mathematics and statistics.

The discipline of regulation and control is based on Objective 4, which seeks to consolidate the sustainability of the social and solidarity economic system, and strengthen dollarization by providing knowledge of auditing, regulations and internal control.

Finally, the discipline of administrative sciences is based on Objective 8, which promotes transparency and co-responsibility for a social ethic, which, through knowledge of administration, human talent management and process management, prevents and controls the evident corruption present in procurement and services of the public and private sectors.

Conclusions

In the current context of the higher education system, universities must adopt curricular restructuring that allows their professionals to contribute to the growth and development of the country, providing solutions to the financial, accounting, tax and control problems, based on the established needs and goals.

The link between the context and objectives of the NDP and the basic disciplinary cores of the program is demonstrated, having as findings that Objective 1 of Axis 1, Objective 4 and 5 of Axis 2, and Objective 8 of Axis 3 are those related to the accounting and auditing program; and through the disciplinary cores of accounting and finance, regulation and control, administrative sciences and economic sciences, it will contribute to seek solutions for access to education, participation in the productive sector, lack of technical advice, investment, motivation and institutional trust.

As such, and as a complement to what is stipulated in the previous paragraph, we establish that the discipline of accounting and finance is based on Objective 5, referring to boosting productivity and competitiveness for sustainable economic growth in a redistributive and solidary manner, through the design of accounting processes and application of control techniques in transformation processes to reduce losses due to derecognitions, waste and defective products, seeking to strengthen Ecuadorian public and private companies.

While, the discipline of regulation and control is based on Objective 4, to consolidate the sustainability of the social and solidarity economic system, and to strengthen dollarization, helping to increase opportunities to access decent work, as well as solving system problems, economic, social, solidarity and sustainable, through the creation and execution of productivity projects for public and private companies.

The discipline of economic sciences is aligned to Objective 5, seeking to promote change to the productive matrix by promoting research and innovation, continuous training of human talent, development and technology transfer.

Like the administrative science discipline, aligned to Objective 8, it raises transparency and co-responsibility for a social ethic, proposing measures to prevent and intercede in conflicts of interest in public procurement and minimize the state's corruption problems, seeking to improve citizen acceptance.

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