

# Contribution of the accounting discipline to applied research from the Corporación Universitaria Americana Sede Montería during the period 2016- 2021

## Contribución de la disciplina contable a la investigación aplicada desde la Corporación Universitaria Americana Sede Montería durante el periodo 2016- 2021

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**Abstract**— This research project focused on knowing first hand each of the contributions of the accounting discipline to applied research, from the Corporación Universitaria Americana Sede Monteria in the last 5 years and show each of the results that have been achieved at the academic and professional level, with the implementation of accounting research within the university context. In this study, exhaustive research was carried out in books, articles, agreements and statutes that supported each variable in detail. These data were applied to the research topic in order to adequately support each of the points raised, thus achieving the established objectives. The methodology employed was predominantly qualitative, including the implementation of 125 surveys directed to the students of the Public Accounting program and an interview with the Director of research. These means allowed corroborating that the university is fully complying with its mission and statutory purpose regarding research activity. However, it is relevant to highlight that there are still challenges in terms of motivating students to participate in research seedbeds. In addition, it is essential to guide students towards the realization of projects that link applied research in the accounting field. It should be taken into account that the academic production disclosed in the last five years has been limited, so it is considered essential to promote the development of theses or research projects.

**Keywords:** Knowledge; education; investigation

**Resumen**— Este proyecto de investigación se centró en conocer de primera mano cada uno de los aportes de la disciplina contable a la investigación aplicada, desde la Corporación Universitaria Americana sede Montería en los últimos 5 años y mostrar cada uno de los resultados que se han alcanzado a nivel académico y profesional, con la implantación de la investigación contable dentro del contexto universitario. En este estudio, se realizaron exhaustivas investigaciones en libros, artículos, acuerdos y estatutos que respaldaron en detalle cada variable. Estos datos se aplicaron al tema de investigación con el fin de respaldar adecuadamente cada uno de los puntos planteados, logrando así alcanzar los objetivos establecidos. La metodología empleada fue predominantemente cualitativa, incluyendo la implementación de 125 encuestas dirigidas a los estudiantes del programa de Contaduría Pública y una entrevista con la Directora de investigación. Estos medios permitieron corroborar que la universidad está cumpliendo plenamente su propósito misional y estatutario en lo que respecta a la actividad investigativa. No obstante, es relevante destacar que aún existen desafíos en cuanto a motivar a los estudiantes a participar en los semilleros de investigación. Además, es esencial guiar a los educandos hacia la realización de proyectos que vinculen la investigación aplicada en el campo contable. Se debe tener en cuenta que la producción académica divulgada en los últimos cinco años ha sido limitada, por lo que se considera fundamental promover la elaboración de tesis o proyectos de investigación.

**Palabras clave:** Conocimiento; educación; investigación

## I. INTRODUCTION

Americana has experienced a notable increase in its contributions to the Public Accounting program. This has been achieved through the design of strategies in the curriculum of this program, the organization of inter-institutional meetings, the formation of research groups, and the organization of lectures with international speakers, among other initiatives. In addition, various theoretical, conceptual and investigative foundations have been established that support the way in which higher education approaches scientific knowledge.

At this academic level, the student acquires the ability to generate knowledge through research and to develop relevant skills in the research process. This enables them to adequately address concrete and practical problems related to accounting work. On the other hand, education plays a crucial role in the intellectual and professional development of the individual within the working society. It contributes to the country's economy through educational levels of research and provides decision-making strategies. In this context, UNESCO affirms that education is an intentional process that seeks to improve the individual as a person and insert him/her into the cultural and social world. It is an active process in the different stages of s u formation as an individual and as a member of society [1].

In view of this, education is considered to be a foundation that grows with the help of educators and students, who transmit research information to each other from their empirical knowledge acquired in society. In addition, education forms in the human being the need to identify, analyze, investigate and solve situations present in any environment, revealing cognitive competencies of learning to be, to know, to do and to live together.

Chapter III of Law 1286 proposes to promote the generation and use of knowledge, through scientific and technological development and innovation, as essential activities to add value to our resources, create new companies based on research, technological development and innovation, achieve higher and sustained rates of economic growth, accumulation and distribution of wealth, with the objective of improving the quality of life of citizens [L1]

With the general objective of understanding the contributions of the accounting discipline to applied research at Corporación Universitaria Americana, Monteria, in the last five years, the results that drive accounting research were identified in this discipline. These advances are due both to individual research and to the different subjects that make up the syllabus, providing a solid basis for inquiry in each student.

In addition, specific objectives were established to promote and contribute to the higher education provided by Corporación Universitaria Americana-CUA. This involves both the faculty and students of the public accounting program. It was examined how the Corporación Universitaria Americana has promoted accounting research for the growth of this discipline. The research production generated and disseminated in the last five years by the research faculty and students of the program was also quantified.

Finally, the perception of CUA accounting students and professors on the importance of their contributions to research was evaluated. It is essential to emphasize that knowledge is a systematic process built and developed through the individual's reality. Over time, this process modifies the way of thinking and approaching various situations in a person's life. The levels of knowledge are related to the different educational levels that are reached over the years. These levels of knowledge are linked to progress in the production of knowledge and represent a greater or complexity in the explanation or understanding of reality [2].

In this sense, the educational process is based on cognitive foundations which provide the necessary information for the implementation of research, projects, theses and articles in a constructive way.

Among the approaches that support higher education learning is the public accountant, who helps to determine, examine and explain in detail the accounting and financial information of a given company, in order to project strategies that help in decision making.

The public accountant is the professional who provides accurate and reliable financial information, as well as techniques and tools for an adequate management of the company, decision making and disclosure of information in an accurate way by the representatives and owners of these [3].

The accounting profession is not specifically based on obeying everything that represents the economy in a population or to perform a task that allows them to grow as human beings within their profession. The aforementioned means that the primary function of the accounting profession is to The professional's role in accounting is not only to perform administrative activities that show figures or results that help the progress or evidence the progress of an entity, this activity has a broader perspective, which involves the development of the accounting professional in the improvement and the benefits that this procedure exerts on the progress of a society.



## II. METODOLOGY

This study used academic language at the master's degree level and simple and practical terms. The research focused on analyzing the contributions of the accounting discipline to applied research at the Corporación Universitaria Americana, Monteria, during the last five years. For this purpose, the descriptive method was used, which is characterized by obtaining an initial knowledge of the reality through the direct observation of the researcher and the study of information provided by other authors, with the objective of exposing meaningful information on the studied topic with methodological rigor [4].

In contrast, this method focused on describing the nature of a fragment of the population without delving into the causes of the events. In other words, it concentrated on the subject of the investigation without examining the reasons for its occurrence.

The research was oriented towards a qualitative approach, whose main purpose was to study the characteristics of a phenomenon and to examine how accounting research has been promoted at CUA for the growth of this discipline. Likewise, the research production of research professors and students of the public accounting program in the last five years was quantified. The perception of the institution, faculty and students on the importance of the contributions to accounting research was also explored.

The qualitative approach allowed the use of non-probabilistic or directed samples, since the interest does not lie in generalizing the results, but in obtaining specific cases that are relevant for the researcher and enrich the data collection and analysis [5].

This approach was used as a starting point, since it focused on collecting and analyzing data within the research, with the purpose of clearly and concisely understanding the planned questions and obtaining conclusions. It is relevant to mention that the study population consists of a group of people who share similar characteristics and are linked to the analysis and objective of the research. "The study population is a defined, limited and accessible set of cases that will serve as the basis for the analysis and the objective of the research to select the sample and that it meets certain predefined criteria" [6, p. 202]. To carry out the research, we worked with a population of 125 students of the Public Accounting program and the Research Director of the CUA, Monteria, during the period 2021-2. These participants were fundamental to obtain first-hand information on the contributions of the accounting discipline to applied research in the last five years.

In addition, the probabilistic sampling method was used in this study, which guaranteed more accurate

results in each stage carried out at CUA, Monteria Branch. It can be stated that "the probabilistic method (qualitative research) uses some system of random selection so that each unit of the population has the same probability of being selected" [7, p. 24]. In other words, this method required an adequate selection of the most representative sample, with essential characteristics and significant and reliable results for the successful development of this research.

Therefore, with the application of this method, the simple random sampling line was selected, which was used for the random selection procedures of the elements that were part of the development of surveys and interviews generated to the population of students, teachers and coordinator of the university's seedbeds. "Simple random sampling: it requires initially having a "sampling frame" that is defined as a list of all the units of the accessible population; from there the sample will be selected" [7, p. 24]. In this order of ideas, it should be clear that the research was conducted quantitatively, to know the perspective and degree of knowledge of the students enrolled in the academic program of Public Accounting about the Contributions of the Accounting Research of the American University Corporation, in such a way it was known the degree of interest that the students have in making research contributions in their study and learning process.

In this sense, the sampling unit functioned as a research instrument, which determined the population that was analyzed or studied; where estimates of variables were obtained to know the corresponding results. This sampling unit is more effective, since a subgroup of the student population is selected to measure the level of efficiency of their knowledge towards the contributions of accounting research. "It is the part of the population that is selected, from which the information for the development of the study is actually obtained and on which the measurement and observation of the variables under study will be carried out" [8, p. 161]. It should be noted that this information was obtained in order to know the most representative sample of the student population, whose search complied with the designed characteristics of this research.

When a probability sample is made, the number of sample units (student population) needed to form a sample must be determined. Having said this, to determine the sample unit, the formula of the sample size by proportion for finite population was used, as shown below. In effect, to determine the sample we have then (1)(2):

$$n = z^2 pq/e^2 + (z^2 pq/N) \quad (1)$$

$$n_1 = n / 1 + (n - 1) / N \quad (2)$$

Where:

$n$  = Calculated sample size.

$z$  = 95% confidence level its corresponding value under the normal curve of standards is 1.96.

$p$  = Probability in favor;  
0.5 produces the largest possible sample size.

$q$  = Probability against; if  $p + q = 1$ , then  $q = 0.5$ .

$e$  = Maximum tolerable sampling error,  
0.05 is very reliable..

$N$  = Size of the population or universe.

When proceeding to calculate the sample, we have (3), (4):

$$n = z^2 \frac{pq}{e^2} + \left( z^2 \frac{pq}{N} \right) \quad (3)$$

$$= 2,83^2 \frac{(0,5*0,5)}{0,05^2} + 2,83^2 \frac{(0,5*0,5)}{184} = 384,16$$

$$n_1 = \frac{n}{1} + \frac{n-1}{N} = \frac{384,16}{1} + \frac{384,16-1}{184} \quad (4)$$

$$= 124,6305099$$

Where:

$n$  = Unknown

$z^2$  = Confidence =  $(1.96)^2$ .

$e^2$  = Error of 5% = 0.05.

$p$  = 50% Occurrence of the event = 0.5.

$q$  = 50% Event does not occur = 0.5.

$N$  = Population size = 184 undergraduate students of Public Accounting.

If we round the figure, then the sample was determined by 125 surveys that were conducted among the students of the CUA Public Accounting program.

It is opportune to mention the different research instruments that favored this research work, were the surveys and interviews, which served to measure the results of the perception of the student population and the research direction of the research component developed in the university under study.

We also conducted a documentary review or bibliography, focusing on the instruments used by the

instruments that can measure the characteristics of the variables are called tests, which are the instruments used to measure different variables with different characteristics, especially the results of learning, and which were used in this research to strengthen and enrich each of the processes carried out. "The instruments that can measure the characteristics of the variables are called tests or proofs; they are the instruments used to measure different variables with , especially the results of learning" [9, p. 20]. These techniques made it possible to obtain and record accurate information on the knowledge of Public Accounting students about the accounting research contribution that CUA implements in its curriculum and how much success or failure these instruments present when analyzed and evaluated.

It is worth mentioning that this research was developed through the analysis of the hermeneutic paradigm, which guided the research with a qualitative approach to the search for information and data collection; however, the objective of this paradigm was to interpret and affirm the phenomenon under investigation. It is a general method of understanding and interpretation is the natural way of knowing of human beings [10]. The mission of hermeneutics is to uncover the signified things, to interpret as well as possible the words, writings, texts, and gestures, as well as any act or work, but preserving its singularity in the context of which it forms part [10].

Therefore, this paradigm underpinned this research, which had as a requirement to verify a hypothesis by statistical means or numerical variables.

It is important to emphasize that this research was developed under the guidelines of the formal ethical principles that govern human beings and the field of research: responsibility, trust, sincerity, loyalty, commitment and objectivity. Under these formal criteria, the development of this research was supported by transparency, dedication and conservation of the information collected. On the other hand, it was made clear that with the approval of the CUA, the research approach or approach to the studied population is carried out.

In accordance with the above, according to Resolution 8430 of 1993, this was a "no-risk research". "Since no intervention or intentional modification of the biological, physio logical, psychological or social variables of the individuals participating in the study is performed" [L2, p. 3]. In summary, this resolution gave the guidelines for research with human beings, starting from the ethical aspects of this activity.



### III. RESULTS

The data showed that 91% of the students surveyed considered research as a fundamental pillar at CUA, while the other 9% thought the opposite, therefore, the margin of positive responses was high, showing that the institution's commitment is closely linked to research training within the teaching-learning process.

Agreement No. 001 of the General Framework of the CUA Development Plan 2016-2025, in the research policy according to the CUA Board of Directors, establishes that the institution focuses on improving the research capacity of its faculty, strengthening research groups and developing its editorial seal. The objective of all this is to guarantee a higher quality in the training processes, allowing professors and students to interact with scientific communities at the local, regional, national and international levels. It also seeks to provide future professionals with research skills that will enable them to succeed in society [11].

Since its inception, CUA has conceived research as a fundamental pillar, something that is reflected in its mission and in each of the strategic institutional projects. This translates into an effort to strengthen the research groups and promote the editorial seal with the purpose of optimizing the educational components. All of this seeks to facilitate the linkage of professors and students with other academic communities that promote scientific knowledge, from a competitive level at the institutional level to a more complex level at the international level.

On the other hand, the institution provides professionals with research skills that benefit their growth and development in any field in which they work, especially in their application in the workplace. This in turn favors the expansion and increase of the organizations' profits in the market.

Another fundamental result is that 52% of the students agreed that all the factors influenced the formation of accounting research, 19% considered that educators have an impact on the formation of accounting research and 19% considered that educators have an impact on the formation of accounting research. In this process, 11% considered that the research seedlings contribute in great proportion to the development of research skills within the accounting area, 9% responded that the subjects have had a great influence on the research component and the other 9% conceived that the internal and external research activities have an impact on the preparation of the students of the Public Accounting program. In addition, it is suggested that the challenge of scientific training should originate from the idea that all

members of an institution of higher education have the possibility of voluntarily accessing to acquire scientific knowledge and generate environments that promote training, in order to know the mistakes and can be solved with the cooperation of the other members, with the essential objective of providing contributions that promote ingenuity and develop skills within the research field [12].

On the other hand, of the 100% of the respondents, 52% agreed that accounting research provides useful tools to the Public Accounting program, 26% totally agreed, while 20% disagreed and the other 2% totally disagreed. Taking into account the above figures, it could be inferred that most of the population considers that the CUA has the right tools to execute a research project, since each tool leads to the extraction of information to start the research of accounting topics that help the institution and the organizations to build solutions to various unresolved consequences. Therefore, when a research is developed, new knowledge of dialect and writing is acquired, which helps to enrich the author's training, facilitating the understanding of the problems and the search for their respective answers [13].

Another fundamental aspect was that of the 125 respondents, 67% totally agreed that accounting research is fundamental for their professional training, 31% agreed and the remaining 2% disagreed. What these results allowed us to analyze is that the majority of the population surveyed stated that accounting research does provide benefits for professional growth, which can be taken to the labor field. In addition, it helps the researcher to acquire more responsibility to present proposals for solutions and decision-making. For this reason, the knowledge developed and taken to society conveys transparency and leads to the generation of trust between communities and human beings [14].

In the answers given by the Research Direction of the Corporación Universitaria Americana, it could be deduced that one of the ways the institution has to motivate and strengthen research is through the research seedbeds, where students are taught firsthand research skills, in the same way, they are strengthened in those capacities and competencies they possess, to acquire knowledge at a research level that contribute to their career, in each of the operative cycles offered by the university under study. In addition, it sustains that it is promoted from the classrooms, through the syllabus with subjects that also contemplate the investigative component of the accounting activity. Therefore, it can be thought that the challenge of educating professionals in the accounting area who possess the ability to devise

new conceptions in public accounting involves several representatives of the accounting profession, such as teachers and research managers who foster the ability to analyze and interpret readings based on accounting, from the educational, professional and institutional point of view from the different areas of society [15].

A vision that has been bearing fruit for some time. The most important aspect of the program is the accompaniment of education professionals who have research techniques, because they help in the training of students with simple practices, in the assignment of activities that involve research elements which in some way allow students to be introduced in the creation of scientific knowledge, through the subjects stipulated in the academic curriculum.

Based on the observation carried out by the Research Department and the coordination of research groups in previous years, it has been found that the perception of students and professors of the accounting discipline on the contributions to research reveals a specific behavior. Mostly, students of the Public Accounting program, when undertaking research, focus on administrative aspects, neglecting their role and profile as public accountants or future accountants. This focus is largely due to the fact that many of these students do not work in positions where they can exercise their accounting knowledge, but instead work in areas such as human talent or customer service. However, this situation is not due to a deficiency of the students, the curriculum or the university itself, but rather to the fact that their work environment is different from the field in which they are being trained.

In this regard, teachers of subjects related to research play a key role in the development of the by orienting students towards the accounting approach in their projects. Research is a fundamental driver for the development of any profession and discipline, including accounting [16]. However, the main criticisms of accounting research focus on the fact that the work tends to be predominantly technical, with few contributions to the social sphere and producing limited information for certain users, among other issues [16].

Therefore, it is evident that Public Accounting programs, in general, generate research papers with predefined topics that do not meet the educational requirements in terms of research, since they do not specifically and practically address the problems of society and organizations. This is due to the fact that students lack the necessary tools to carry out accounting research. In view of this situation, the CUA is working through the seed beds, courses

and research activities to promote and strengthen applied research in the accounting field. Its objective is to provide students with the appropriate tools to develop their research skills in a comprehensive manner, through research projects that focus on addressing the deficiencies present in companies. In this way, the aim is to carry out an exhaustive analysis of the problems, design solutions that provide answers and, ultimately, generate results that benefit the companies in question.

Indeed, it has been recognized that one of the ways to encourage students to carry out projects that integrate applied research is through the creation of research groups, known as "semilleros", together with the organization of various talks at the university to encourage interest in research among students. In the specific case of the Public Accounting program, emphasis is placed on the importance of students focusing on problems related to the accounting profession, avoiding deviations to other topics and following the lines of research established for this discipline.

Applied research focuses on finding practical ways of putting general theories into practice, thus solving the needs that arise in society [17]. Currently, applied research has gained relevance, allowing it to address specific problems in the business and social sphere, marking a significant change in the traditional form of research. Accounting research has strengthened its position through the development of formative research and formal projects.

Formal research is that which follows institutional processes and takes the form of research projects, which follow thematic lines established within the research groups [18], [19]. In this type of research, institutions must guarantee a structure that facilitates the adequate development of research and, consequently, the generation of knowledge.

In summary, research projects, in accordance with institutional policies, must comply with the guidelines of the Institutional Research System, taking into account the lines of research and topics approved by the CUA. This provides students with the opportunity to develop ideas that allow them to apply research in the work, professional and social environment, with a reflective approach from the accounting point of view.

On the other hand, CUA promotes the research component in students through internal and external activities such as research workshops that provide the necessary tools to develop and generate solutions in the field of the career.

Likewise, participation in internal events such as the inter-institutional meeting facilitates the



research growth of students; on the other hand, there are different trainings related to the presentation of written work and research motivation that help to lay the foundations to perform and adequately present research work. In addition, year after year the International Congress on Interdisciplinarity and Development (CIID) is held, international conferences that motivate students to contribute to the generation and dissemination of scientific knowledge through academic research proposed by the CUA in the different lines of research of the career.

There are also different events and trainings such as the Departmental Meeting of Research Seedlings (EDESI), and the National and International Meeting of Research Seedlings (ENISI), which encourage and promote the research culture in the student population. Scientific research is a process that seeks that the human being acquires new knowledge, for the application of criteria methods; obtaining the study, analysis and research of studies conducted in their environment, i.e., it should be expanded from the development of theory and increased in the explanation of phenomena in any field of science [19].

It is worth noting that in the last 5 years the institution has carried out different research projects, achieving great objectives at the municipal level. The projects carried out by the students and evaluated by the research faculty have been promoted and disseminated on a large scale at the departmental, national and international levels. Each project generated each year has been a challenge for the students, since they have put all their effort and dedication to carry out and present a good research work, helping the institutional growth and that of their academic training, leaving traces of motivation for the realization of research work of present and future generations, as well as generating greater prestige to the university.

For its part, the university from 2016 to date has quantified six research projects in the career of public accounting, which have covered different fundamental topics for the professional and labor development of the accountant for the development in society. Likewise, the realization of these research works has helped companies to establish new strategies that help financial decision making, and the implementation of IFRS, since when the researcher proceeds with the investigation, he must keep in mind that each phase carries a series of procedures, which facilitates to know the possible solutions that the research project has. Training is an intentional process that aims for the human being to acquire perfection in the development of their skills and abili-

ties, in society the educational process is part of the professional training and as a social being, which helps them to acquire better job opportunities in the business world [1].

#### IV. CONCLUSIONS

This work provided first-hand knowledge of each of the contributions made by the accounting discipline to applied research at the Corporación Universitaria Americana, Monteria, in the last five years. For this reason, this information was requested from the research department and included as part of the discussion, thus supporting and fulfilling the first objective stipulated in the research.

During the first semester of 2016, between the months of February and June, a project entitled "Importance of financial indicators in decision making in companies of the construction sector in Monteria" was carried out. In addition, in the second half of the same year, another research project on "Analysis of tax evasion in Monteria, Department of Cordoba" was presented. It is relevant to mention that during 2017, no research work was developed by students of the Public Accounting program.

In relation to the year 2018, a research was conducted that addressed "The growth of the real estate sector in the city of Monteria and its impact on administrative, financial and higher education aspects". Similarly, in 2019, another research work was carried out called "Diagnosis of the IFRS implementation process for SMEs in the fourth level IPS in the city of Monteria". On the other hand, during the year 2020, there were no research publications in either of the two semesters, due to the Covid 19 pandemic and the temporary desertion of some students due to economic difficulties to enroll.

Finally, in the year 2021, the following research projects are being developed, which have already published some chapters and will be fully delivered in November: "Plan of administrative and accounting consultancy for the supermarket traders in the eastern supermarket in the city of Monteria, Colombia" and "Analysis of the importance of the application of environmental accounting in companies in the tourism sector in the department of Cordoba".

All the previous information details the various research projects carried out, mentioning the periods in which they were carried out. It is essential to point out that in recent years there has not been enough research production, so it is necessary to investigate the reasons that discourage students to create research within the Public Accounting program. It is relevant to point out that these works are optional

to obtain the professional degree and are developed during the eighth and ninth semesters of the professional cycle, under the subjects of Research Project I and II. Although a significant amount of research work is produced, not all of it is published due to the choice of degree option made by the students.

In recent research carried out at CUA and its public accounting program, it has been found that several factors influence the promotion of accounting research for academic growth in this discipline. The actors involved in the surveys highlight the fundamental importance of teachers, who play a key role in the development of the research component in the classroom, by carrying out activities that stimulate students' research skills.

Likewise, it was found that the research seedbeds, in line with institutional policies, play a significant role in motivating students to consolidate their capabilities within the research field. In contrast, the interview with the Research Department revealed that the research seedlings are a crucial factor for the development of accounting research, providing the necessary tools for students to carry out their research process and enrich their scientific knowledge.

The training of students in the last five years has been based on an active "learning by doing" approach, actively participating in subjects that encourage the search for information and the analysis required for research. The projects carried out during this period have contributed significantly to the recognition of research in the public accounting program, strengthening the cognitive structures of researchers and allowing the dissemination of experiences and teachings applied by teachers.

It is evident that the perception of students and teachers in the accounting discipline affects academic quality and research focus, since the completion of solid projects translates into good grades and greater recognition for the institution. In addition, the training actions implemented by CUA progressively contribute to the integral formation of students and generate interest and confidence in the training process.

In summary, academic research at CUA has experienced remarkable growth thanks to the involvement of professors, the crucial role of research groups and the active training of students, all of which has enriched the knowledge and development of the accounting discipline at the institution.

The development of research production is integrated by the development of research workshops and the subjects of the curriculum, which are part of the formative process implemented by CUA in the

development of the integral formation of its students and teachers. In short, the perception of the potential contributions of research allows for the qualification of the professional performance of teachers and students.

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