

# Empleabilidad de los egresados de la Carrera de Contaduría Pública

*Employability of graduates of Public Accounting Career*

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## Resumen

Uno de los principales objetivos de los estudiantes de nivel superior es encontrar mejores opciones de empleo, por lo que para ascender socialmente se apoyan en sus estudios universitarios. En este trabajo se presentan los resultados de entrevistas realizadas a la cohorte de alumnos que se inscribieron en el Calendario Escolar 2008 y que egresaron en el 2012 del Centro Universitario de Los Altos, una dependencia regional de la Universidad de Guadalajara. El interés fundamental que motivó dicho estudio fue conocer de viva voz y de la totalidad de los estudiantes inscritos en esa generación, cuáles han sido los obstáculos que han sorteado, sus expectativas y sus logros. Se describe cómo han obtenido un puesto laboral, en qué lugares, a través de qué medios y si su formación profesional se constituyó como el factor más importante para su empleabilidad. Se explican las características familiares de los egresados porque es una información imprescindible para la aplicación de la Teoría del Capital Humano y se describe la composición del grupo en su conjunto. Asimismo, las cualidades de cada estudiante ayudan a correlacionar su éxito escolar con su posible éxito laboral.

**Palabras clave:** egresados, mercado laboral, formación universitaria.

## Abstract

One of the main objectives of Higher Education students is to find best employment options, so to ascend socially are supported in their university studies. This paper presents the results of interviews with the cohort of students who were enrolled in the school calendar 2008 and who graduated in 2012 of the Los Altos University Centre, a regional unit of the University of Guadalajara. The fundamental interest that motivated this study was to know loudly and all of the students enrolled in that generation, what have been the obstacles that weathered, their expectations and their achievements. Describes how obtained a job, where, by what means and if its vocational training was considered the most important factor for their employability. Family graduates characteristics can be explained because it is essential information for the application of the theory of Human Capital and described the composition of the group as a whole. In addition, the qualities of each student help correlate with their possible work success school success.

**Keywords:** graduates, labour market, University education, University training.

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## Introduction

The presentation of the results is divided into two parts. The first explains the characteristics of the students in their professional training, social origin and the expectations that have been formed in the future, and the second are exposed in particular are working spaces that have gone. Actually matters in the latter case, what were the means by which had access to the work, which work played, if your training was determinant for

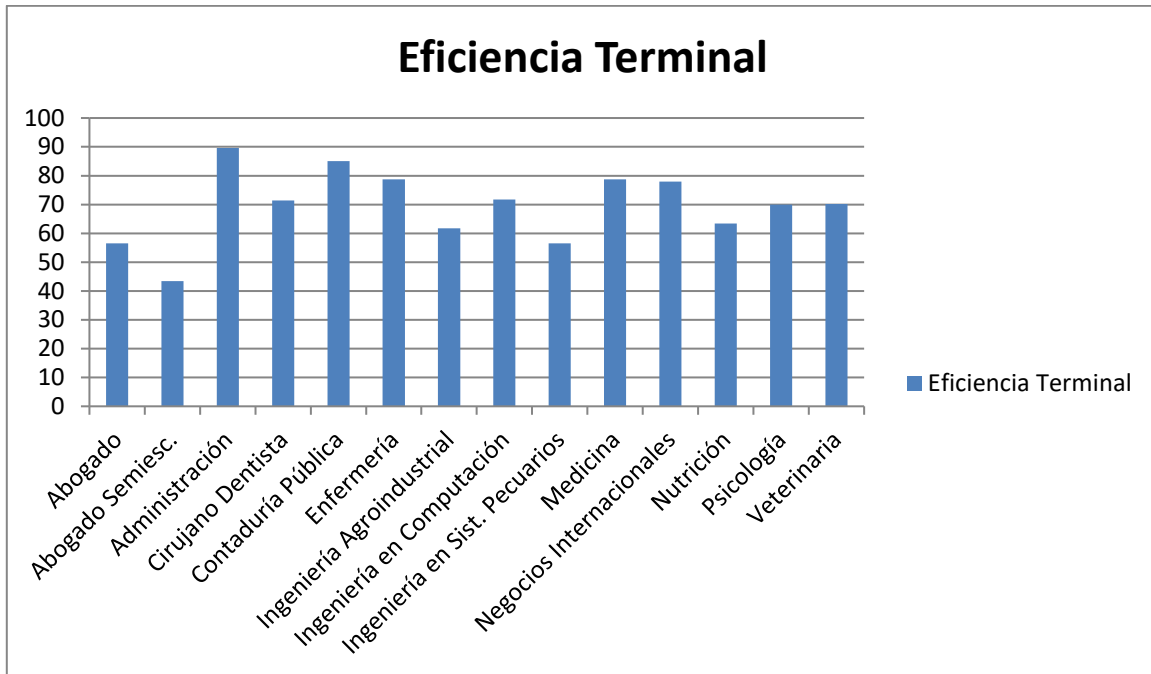
the position, if they have ascended on its merits or even if to have obtained certain type of employment it was not necessary to enter the higher education level.

This work is a typical follow-up study of graduates in that it seeks to compare the University training with the work environment and aims to provide alternatives for the improvement of the academic offer of a region through the diagnostic which arises with particular outcomes. These results may not come otherwise, but the information provided by the students themselves who express their experiences both of what happened inside the classroom, as work spaces.

### **Students and vocational training**

The group of students who were admitted in 2008 school calendar at the University Center of Los Altos, corresponded to 47, of whom 40 completed their studies and obtained therefore a completion rate of 85%, the highest of the 14 career choices offering this dependence just below the graduates of the career of administration, it has 90%. Nationally, the ratio of enrolled to complete their studies which is the 32.20% (Pérez González, 2006, p. 131), so that the proportion by public accounting graduates is very high. For the percentage of terminal efficiency considering the number of students enrolled only a generation, not the students that linger are covered and not to become part of the generation for having failed subjects and who had enrolled in previous calendars . In academic terms generations are called "no pollution", which means to be posted exclusively to those who were accepted into one list.

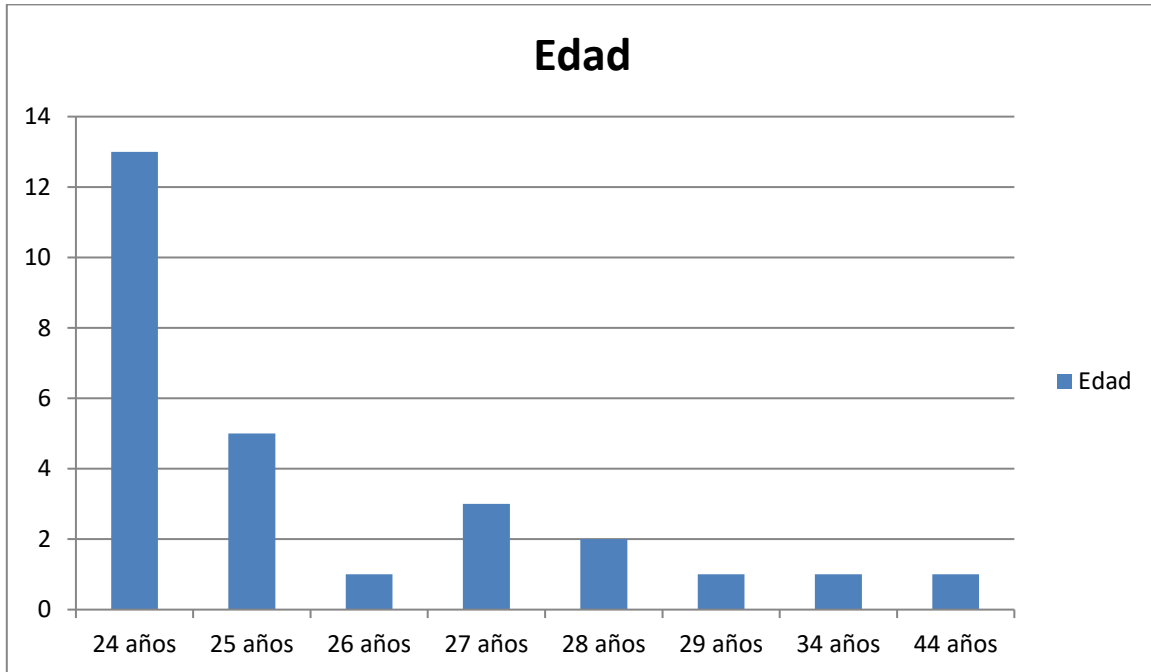
It can be seen in the graph of the five races that have the highest rate of terminal efficiency, three belong to the administrative area: Public Accounting and International Business Administration; and two health sciences Nursing and Medicine.



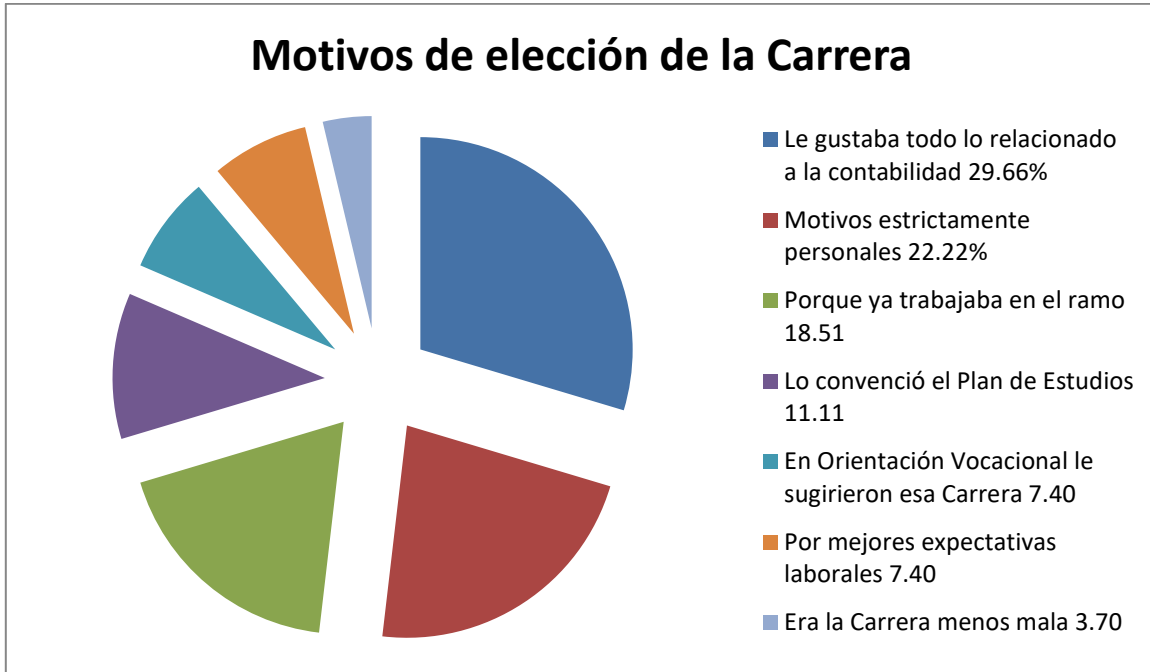
The universe of study for this work were the 40 graduates, however, could not be located or even were some who refused to give information. For statistical purposes, the results of 68% of those who provided the information regarding them 100% of the total present. Personal interviews were made and responses were recorded, considered high proportion of those who heeded the call to respond in interviews because when contrasted with similar work, coverage was lower (27%) even though the difficulties in locating graduates are the same (Jaramillo Pineda, and Ortiz Correa, 2012, p. 116); the study method applied was the testimony of life, that is to say, in addition to some closed questions explores the work and school performance of students, and their parents through open interviews with the aim of young people explain as detailed as possible the desired characteristics. In reviewing the literature, we found that the results of other similar investigations get better information openly with closed questions (Mora Salas and De Oliveira, 2012, p 25;. Ramirez-Romero, 2011, p. 13).

According to the results of our study, graduates are young in their entirety, most around 24 and 25 years old; Few who enrolled after completing upper secondary education and have left a while without study. 47% are women and 53% men. The extent to which other notable difference is observed is that 61% of women and 11% of men are married. 85%

asked to enroll in the School of Public Accounting as first choice, 15% had ventured into other career options before reaching its target (the others were nutrition, medicine, architecture, ie, their college expectations were very distant from the Accounting public).



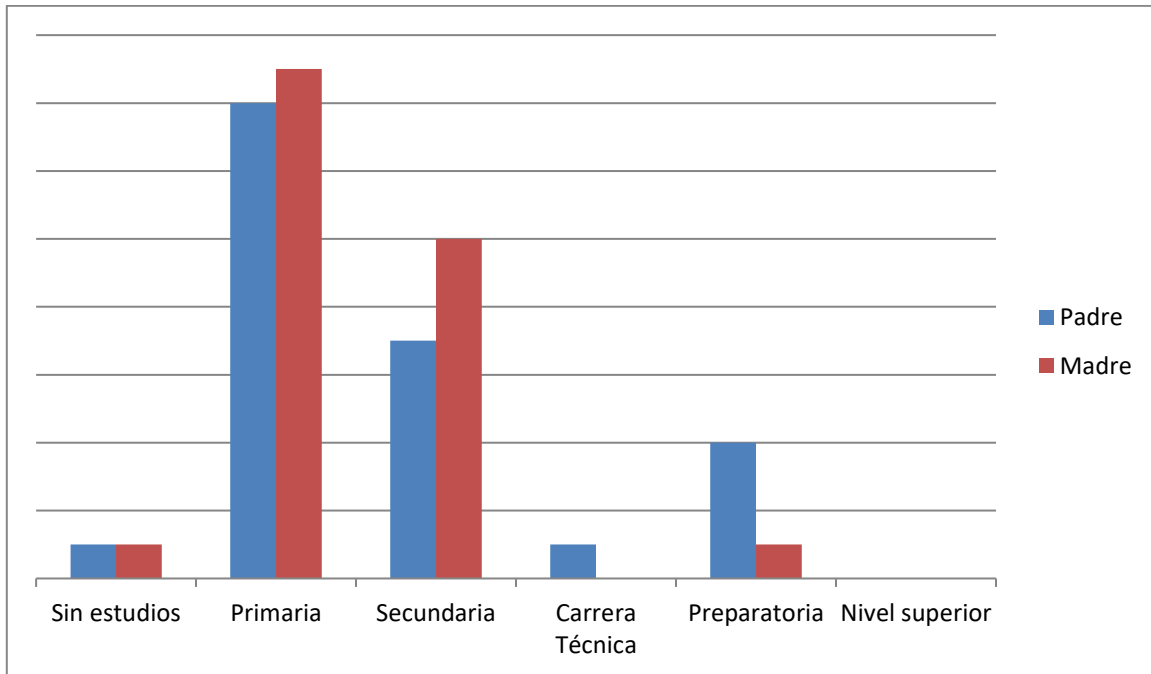
The main reasons why they requested a place in university education were in the following order and in descending order: because they liked everything related to accounting; for strictly personal reasons within which states, for example, that "it was the one I liked," "caught my eye", "plan that goes with my life", ie, general aspects. Third, because working in the field, this aspect is nodal for the objectives sought in this study because it gives us the idea that yes, university education did not serve as a means to position themselves in the labor market but It was rather to retain the position and possibly rise, but already had jobs. A distant fourth option represents that convinced the curriculum; in regular terms, this should have been the main expectation to enter university education. Few of them claim to have been convinced by a good vocational guidance in the lower level of education, then this argument being fifth. It occupies the sixth option to think about getting a good job position and finally there are those who claim to have chosen to study public accounting because it seemed the least bad of the possibilities that had been thought.



51% of graduates is scheduled to graduate school, and 49% or abandoned that idea and had never raised; 71% of those who think further study are women, this finding contradicts the results of other studies in which it is stated that women are forced by circumstances to obtain higher grades than men because there is a greater demand for them on the market labor (Didier Perez and Valdenegro, 2013, p. 89). The next topic is also one of the most important in terms of research results: what was the way they were supported financially during their training. This gives an idea about whether university education served them as an effective means of social mobility or had considerable support from the family. The results are divided into four categories, the most important, in terms of occurrence, was that they were paid their studies. Importantly, tuition at the University of Guadalajara are symbolic, however, the costs of food, transportation and purchase of teaching materials, are themselves expensive. 50% of graduates were financed their studies themselves, and half of them were women. A quarter of the students shared expenses with their parents to rely on their training and another quarter is the only paid their parents. There was only one case where a woman was supported by her husband because since joining already had married.



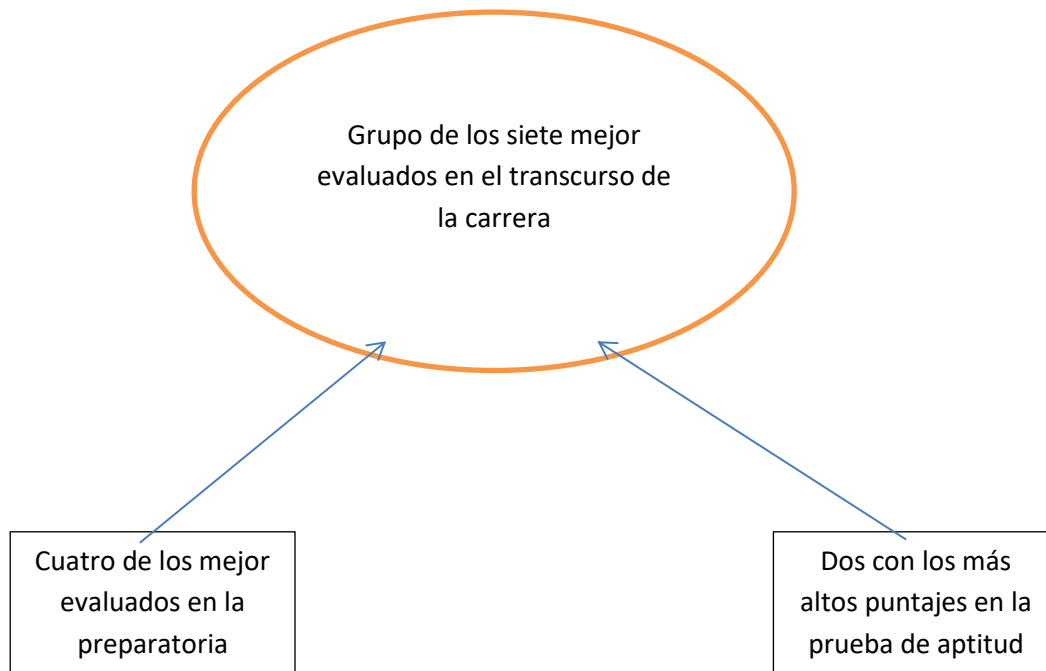
The parents' education is very low, a situation that suggests that agreeing to vocational training for the children was a means of social advancement and not just work; they were placed in a different cultural environment from the family. It notes that the vast majority had access only to primary school and secondary Secondly, although there were some cases where they could study technical careers or upper secondary education, but none could enter the professional education. The frequencies of parents and mothers are very similar because in most cases both had the same level of education, the exceptions being rare. See the chart below. The human capital theory states that people who choose to "invest in themselves", ie foregone revenues play a common employment and entering college to seek a better salary, are placed in better social positions. These results confirm the statement made by this source of educational thought, although most forcefully seen in the jobs they hold and which are presented in the following chapter.



### Labor market for graduates

The results of the investigation with respect to the labor market for accountants who graduated from the University Center of Los Altos is. In a first group of seven students who obtained the highest scores they are contemplated. There also are three ways to categorize the best rated and which consist, first, in the average obtained in the lower level (upper secondary education); the second, on the test results presented for admission to higher education; and the third, with the overall average obtained during the course of the race. We believe the best is the latter, which involves taking into account the qualifications of all subjects who were enrolled to complete the number of credits required and obtain the title of chartered accountants. Thus, of the seven best rated four also received the highest scores in high school and two in the Aptitude Test, which is a standard for all applicants to the upper level of the University of Guadalajara examination. In other studies following graduates that have been made direct relationship between academic training of parents and school and job success of children (De Vries and Navarro, 2011, p. 20) it was found. However, in the case of the results we have obtained, this dependence is observed as the education of parents is low in general.





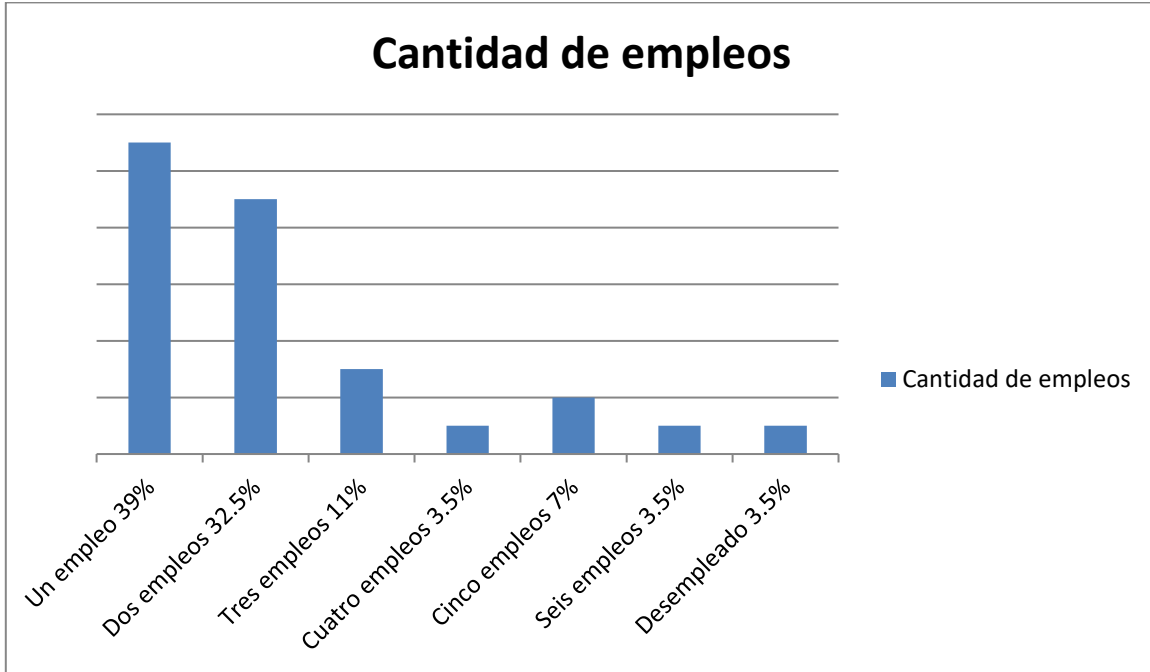
The seven group consists of four women and three men. The first got their start from 14 years of age, ie, without any problem could get three job positions and climb on them; the company where it develops is currently large and its main activities are as accountant of the company. The second began to work at the age of 16 years thanks to the recommendation of family; he has served in four jobs and has promoted; He has been a consultant, then on his own initiative entered the trade and is currently teaching at a private university; He said to have had much influence with the title for the last job; He believes that the problems he has faced in the labor market were first the young age at which began and his inexperience when he had not yet completed their training. The third was already working in the company since he was studying, have risen six times and states that have earned the professional title it was decisive in the workplace that has climbed; He currently serves as general manager of a medium-sized but belonging to a large group. Under his charge is the chief accountant, the production manager and monitoring of transfers, tax strategies, general payroll and presentation of results to the corporate. The fourth entered the labor market a month after he graduated from college, he did it without recommendations, was attentive online checking vacancies, attended several interviews and after being invited by

various companies is decided by which he considered the best; It is the only job he has ever had and has promoted three times, he believes that he could not have access to his current position of not having received the credential of the race and it has not faced difficulties in their development; his job is executive and manages the most important portfolios.

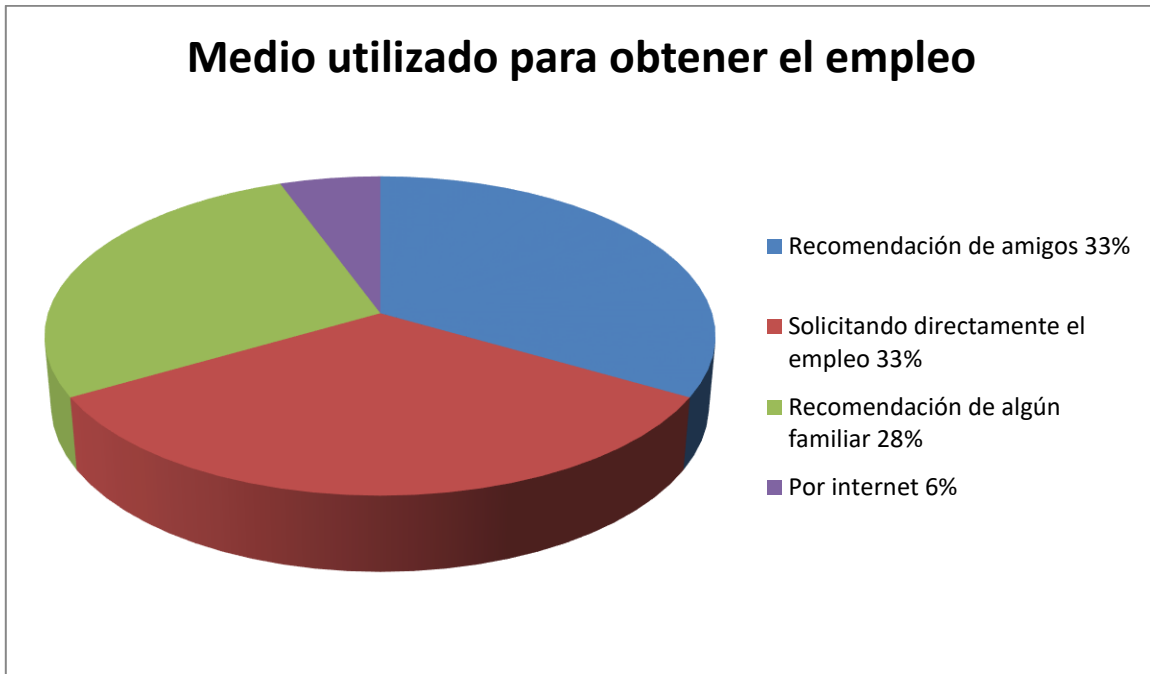
The fifth member of the group state that it has faced some obstacles, he was unemployed two years but currently serves as the chief accountant of a large company and its main responsibilities capture, accounting, tax returns, bank reconciliations and the costs. The sixth agreed to his first job since when was paying his social service in the eighth semester of the race, made in a municipal administration, which invited her to continue working but now as an employee; he obtained his second job in a company's commercial branch, he has not promoted and considered to have been easy inclusion in the labor market; its activities are consistent at 100% with your training: takes the control of the warehouse and tax, it is under charge of all accounting and human resources; It is a very large company. The last managed used immediately after he finished his studies, has been in two working positions, which agreed recommendations through friends, in the last of their jobs and amounted to post. It considers important to have a university degree, but if you believe you have been the most significant recommendations have credentialed professionals. He works in the administrative area and the company is great. There is a theory called "credentialist" says that people who have completed higher levels of education should receive the highest salaries because they are more productive, why, because the greater the number of credentials that have called credentialist, ie a person , higher incomes should be granted to it (Leyva Lopez and Almagro Cardenas, 2002, p. 86). This research can not prove this statement at least not in automatic, and that can be corroborated by noting that the vast majority of students are employed through recommendations from friends or family, either by having competed with college degree .

Considering all the students, their acceptance in the labor market has been more than positive. The following graph shows the number of jobs that have been obtained, jumping to the view that the vast majority have at least had access to employment and to a lesser extent some have worked in six different places described. According to recent research, the unemployment rate of graduates of university courses is 11% (De Vries and Navarro, 2011, p. 5), while that for graduates of the career of public accounting of the University

Center of The It is 3.5% higher, even if the maximum educational authorities of our country say that of the 5.3 million graduates who are in Mexico, one in three are accountants, managers or lawyers (Ontiveros Jiménez, 2007, p. 240).



There are four ways in which graduates have been able to gain employment, the most favored the recommendations by friends and those who work directly requested in the company; then there are the recommendations from family and finally those who sought online. In summary, the recommendations of both family and friends is the most important for employment environment.

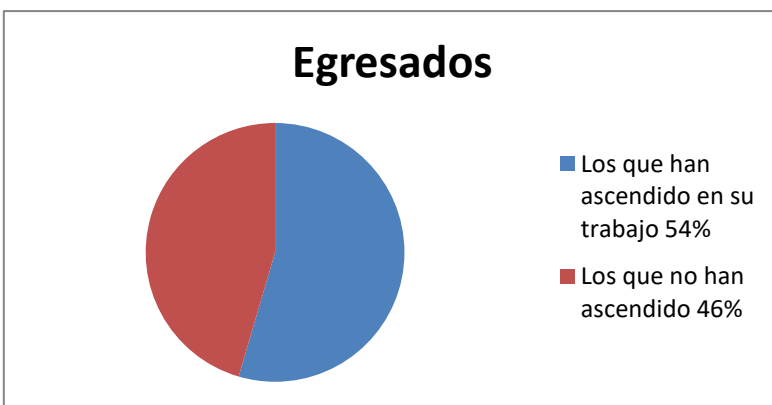
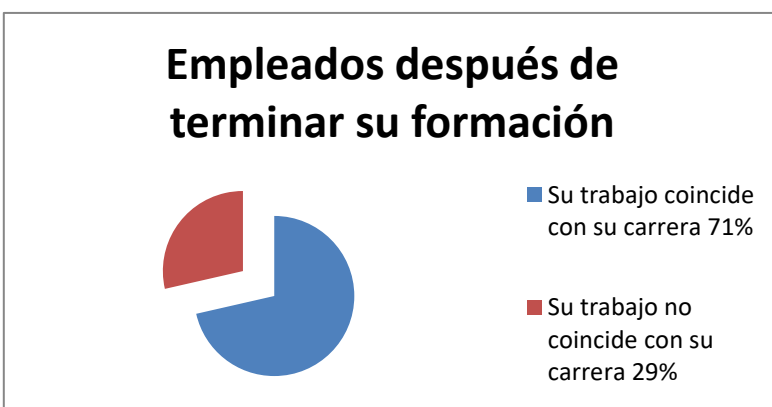
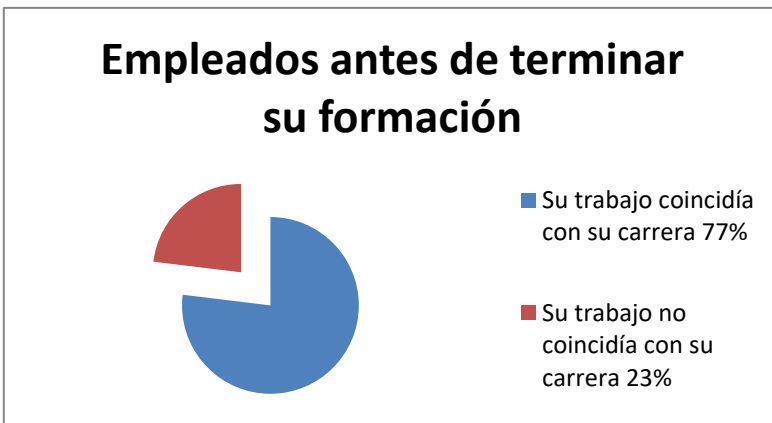


For ease of description, in addition to the first group already explained and corresponds to the best students academically evaluated then coalesce into three blocks and exposed in descending order considering the number of graduates. So, what they are the first students already had a job before entering the university: one was recommended by a relative as an accounting assistant in office, has promoted and developed since then; performs other management actions in a family business; one plus is developed as bookkeeper without rising; another graduate works as a secretary in an accounting firm and although she graduated has not risen; another is a teacher at a high school and there has been since before entering college; performs a billing and collection work in a family business, has not risen; another works as a bookkeeper; another is commercial manager of a small business; more working in the area of internal audit of a public institution; another is the business manager of a small business, although it has promoted is the only work that has been played for a long time; another graduate employment obtained by the friendship you have with the owner of the company, has promoted and is responsible for the credit and collections; the last of this group is a woman who recommended a friend and who serves as the general accountant of the company, but started over 16 years and has been climbing positions.

The second block of this new group are students who have obtained employment after having completed their studies; developing the work match their university education. The first student works as the chief accountant of a small business, he has always remained in that position; another is responsible for a midsize company to make tax returns, accounting information capture and develop policies; next he came to employment through a recommendation because they needed someone to serve everything related to the tax in an accounting firm that is not the greatest in the population; one's got their start through a recommendation, began as an accounting assistant and then promoted to general accountant, is responsible for reviewing policies daily billing, "anchor" money in banks, do calculations and tax returns and routine inventories; The following is an accounting assistant who got the job after six months of graduate career; and the last works in the area of accounting of a public company for the area of health.

The last group that consists of the graduates who have been underutilized. One of them did not obtain employment; other performing work in a textile industry, but not in the administrative area; one's got a temporary job in a public institution, unrelated activities with vocational training; another works in a food company that is not related to the race; other works in the sales of mobile phone company; and the last works in the secretarial area of a small business.

The following are general graphs of the proportions of students there got their first job before the end of the race and its coincidence or not with the university education of the public accountant are exposed. It is encouraging to note that most serves the workforce in their professional field related activities, including before finishing college credit; could not be considered a mistake that already work in facilities appropriate to the training because the rate of students who have ascended is high (54%) and close to 62% in the renowned private institution Universidad del Valle of Mexico with respect to its graduates for careers in accounting and auditing (Leo Valladares, 2014, p. 190).



With respect to any deficiencies they faced in their training and that could affect your search in the labor market, they were, in general, in descending order: they lacked training for some teachers to teach their subject; There were truant teachers; training in the area of

computing was insufficient because the practices were not of the required quality; should be more practical subjects, they remained in theory; Classes offered in languages that were not enough; it took computer equipment, with which it had was not enough; It was necessary for students to take extra-university courses in the area of computing and specifically in Contpaq, Admipaq and SUA; and he lacked interest in some teachers because there were students who were just having fun and are not attracted attention.

The subjects were considered essential: Costs, Finance, Tax, Accounting, Audit, Specialized Software, Economics and Administration. Which can be considered expendable are Computer Science, Logic, Audit (in this particular case, most of whom mentioned the considered essential, although there were those who mentioned as a candidate to disappear from the curriculum not considered important).

In general, the vast majority believes that their training was good, that tangible training problems were not important and evaluate teachers and the university in general between good and very good. There were only three entries ranked their training between "regular" or "poor".

### **The theory of human capital**

At the dawn of classical economics, Adam Smith outlined three factors needed for production: land, labor and capital, of which the agents involved in the one that best suits them. Thus the large owners can rent their land, invest the capital entrepreneurs and workers offer their workforce. Schultz, Nobel laureate in economics and who is considered the father of the theory of human capital, says there is a fourth factor: the technology, and as you can invest in capital when a machine is purchased, it is possible to do buying technology, and one of the means for the latter is that people invest in themselves by enrolling in universities to acquire greater knowledge and skills to that of ordinary workers. This is the basis of the methodology of human capital: investing resources in people and that when individuals who acquired new knowledge entering the job market, obtain higher than the average wages for workers "recover their investment" . Schultz's proposal has had a lot of supporters and opponents, one of the main criticisms of the human capital theory is that technology can not settle for being a fourth sector of the economy because if scientific

progress They take shape in the purchase of new machines, would be part of the capital, and if they take the form of skills in individuals, would be part of the job. There skilled labor and unskilled labor, but this simple difference can not be a fourth production sector; work is still work and have been people with more skill than others even before the existence of the machines.

That is one of the criticisms of the proposal from the human capital theory, but accepting as valid the original proposal, then all college students are investing capital in themselves and are becoming objectified skilled workers represent human capital . What is the cost spent each individual in his university education? Total tuition payments, purchase of books and professional tools; in the case of students in public universities where no tuition is charged or that otherwise is symbolic, the investment cost per individual is to add up the monthly cost left to collect as mere employees (Ontiveros Jiménez, 2007, p . 243). According to research results of academics who have adopted the theory of human capital that is invested in higher education, not only is benefited the individual studies, but society in general because the contributions made by the graduates serve not only in the workplace, but to social development as a whole through their knowledge. companies and ethnicity (Améstica, Llinas-Audet & Sánchez, 2014, p. 24) It has not only better skilled workers but with greater knowledge of the social environment as family.

Taking as valid the claims of the representatives of the human capital theory, these are fully consistent with the results of this research in the following points: first, investment in education is an effective means of social mobility, graduates obtained their great Most a job and a very high proportion has risen. Second, a "generational break" is observed in that have not kept up with the activities of their parents, that is, have not been reproduced in the same occupations (see chart), but have climbed because in all cases the level School is eldest child regarding a parent. It is very striking that not a single profesionista among parents of graduates in the generation studied. And third, even without accurate salary data currently collected and they may have obtained in the case of failing to register at the university, it is obvious they are doing effectively the famous "IRR" consisting recover wages are not obtained at the time of students have chosen to not enter the labor market.





**Conclusions**

One of the main objectives of the students of public accounting career, have a better job and perform professionally in a different family from his workplace, he has been covered. The graduates got jobs and promoted, were used in their area of professional training and who have not yet achieved, representing the minority, could be on track to achieve. The results of the follow-up study of graduates have been favorable when compared with other similar works; They are mostly positive. The University Center of Los Altos has fulfilled one of the goals established since its inception: to train skilled professionals to meet the needs of the region. The completion rate is the highest of all the institutions of higher education, including private generally outperform public. According to the statements of the students, their university education was blunt in joining the labor market.

There are currents of thought which claim that the social background of students is critical to the future success in school and in the workplace; He could not confirm that fact, which certainly can not devalue the scope of this study because the results expose a particular situation of great importance: they opened gap in training and at work, although her parents did not have a training School established in any of the cases, the vast majority of children

have had access to the highest levels in educational and labor in their respective regional markets. In the latter match the theory of human capital was used in this work, that is, yes we noted the efficiency of social mobility that still makes access to university level.

Among the most important results of this research, we could know that as one of the means for obtaining employment are maintaining a high specific gravity "recommendations", contradicting thus the statement by the currents of meritocratic thinking denominated or credentialist regarding who claim that the jobs observed a direct correlation with the highest educational levels. It does not check because in reality, at least investigated the facts are the orders from family or friends who have the most influence to get a job even if it is professional.

Graduates show a great human quality in that the vast majority of them held financially during their university education. In a medium with high presence of rural populations and the activities that the parents of the students are low profile coupled with low education who hold, it is truly commendable that they have opened their own professional and career path. We consider this as one of the most important achievements offered by this research.

Through in-depth interviews and obtaining specific information for each of the students was possible to know in detail how they obtained their work, what activities do, if they have promoted, if they have played in other activities and anything else important to search the graduate follow-up studies. We consider it a success to have opted for this form of research in the area of social sciences. A fact in which we investigate was to know if the family cultural environment was conducive to the development of students and although the results are not backed it sought, we believe it is still important to know that students performed well in the labor market and even without family support.

Undoubtedly, the main contribution based on the statements of the theory of human capital, which is demonstrated with a good amount of data that students have promoted social and labor, who have completed a career he opened the doors at work or even at an early age who already had joined productive activities could ascend through college.

Being as it is, this qualitative work has the virtue of having interviewed 68% of graduates, the remaining 32% refused to give information or was unable to locate. This feature should be noted in that proliferate studies of this kind to be satisfied with a minimal sample of students who were applied a preset survey by the same gender does not reveal quality

issues that can be of great relevance; for example, know in detail the social origin of parents to establish whether there is a relation with the success or failure both formal and informal employment of students. Another major advantage offered by the results of this work is offered alternatives to institutions of higher education which students graduate, in this case the University Center of Los Altos. In particular, it was found that there are some gaps in vocational training, as is the specific training in the area of computing for accountants; some of them to hold a consolidated training, were the need to hire extra-courtiers and even extra-university special courses. Computer programs in the work of accounting are essential in these times is forcing taxpayers (regardless of their size) to make use of these tools.

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