

## El Licenciado en Contaduría y su participación en el desarrollo de las Mipymes.

*The Bachelor of Accounting and participation in the development of Mipymes*

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### Resumen

Esta investigación tuvo como objetivo determinar si los Licenciados en Contaduría de la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche prefieren crear empresas o trabajar por cuenta ajena dentro del sector público o privado. Este trabajo fue exploratorio de corte cualitativo. El 31 % de los Licenciados en Contaduría trabajan en el gobierno y el 21 % en la asesoría contable y financiera. Se encontró que el 14 % de los encuestados tiene una empresa propia y el 86 % trabaja por cuenta ajena. Lo que indica que se tiene un nivel muy bajo de la actividad emprendedora y por tanto del desarrollo económico empresarial del estado de Campeche. Los primeros manifestaron como fortaleza sus conocimientos administrativos y la elaboración de proyectos mientras que los segundos sus conocimientos contables y fiscales. El primer grupo manifestó como debilidades la falta de conocimientos de

software de cómputo y la falta de actualización, mientras que el segundo la falta de actualización en diversas materias que cursaron. Ambos grupos manifestaron que el principal problema para iniciar una empresa es la falta de capital, sin embargo, también opinaron que no todos los profesionistas tienen que ser emprendedores para ser socialmente responsables y contribuir al desarrollo económico del estado de Campeche y de México.

**Palabras clave:** Licenciado en Contaduría, desarrollo económico, Mipymes.

### Abstract

This study aimed to determine whether graduates of the School of Accounting and Management Accounting Autonomous University of Campeche prefer to create businesses or work as an employee in the public or private sector. This work was exploratory qualitative. 31% of graduates in Accounting work in government and 21% in accounting and financial advice. It was found that 14% of respondents have a company and 86% work for others. This indicates that there is a very low level of entrepreneurial activity and economic development in both business Campeche state. The first showed its strength as administrative expertise and project development while the latter its accounting and tax knowledge.

**Key words:** Degree in Accounting, economic development, MiPYMES

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### Introduction

This work aims to investigate the Accounting Graduates (LC), Faculty of Accounting and Administration (FCA) of the Autonomous University of Campeche (UAC) in relation to their employment decisions to create their own jobs, or to work as an employee in a private company or public administration; as well as Also, find the main reasons for its decision. In

addition, specific objectives: a) Identify the reasons for his decision to work in a company, b) identify the strengths and weaknesses of your preparation, and c) determine the main problems they face and how handled and resolved. The paper first introduces the background, then discusses research method for data collection and analysis of results, conclusions and finally presents recommendations.

### **1.1 Background**

Southeast University, Autonomous University of Campeche currently established on August 26, 1965 the School of Commerce in accordance with Article 4 of the Organic Law. Was taken as basis the plans and programs of study 1964 of the National Autonomous University of Mexico (UNAM). In 1985 he adopted the National Curriculum, derived from work done by the UNAM and the National Association of Colleges and Schools of Accounting and Administration (ANFECA), from annual to semester mode. In 1988 he became a faculty with the creation of the Division of Graduate and Masters in Accounting. In 1990 the specialties were implemented in Fiscal and Information Technology, in 1993 the Diploma in Project Investment and Foreign Trade Specialization in 1994 and the Specialty Finance. The curriculum was based on the 1994 National Plan 1993 Product of universities and colleges that make up the ANFECA. In 1994 and 1997, adding new plans matters Drafting I and II were adopted, the courses and credits are also relocated. According to various socio-economic studies in the region and with the support of the Faculty academic, business and government agencies the following changes were made: a) updating the curriculum of the School of Public Accountant 2000 version, b) opening Bachelor of Administration and Finance, c) open the MBA with three terminals, d) degree in Accounting changes to the Bachelor of Accounting, e) flexible plans 2006 (Autonomous University of Campeche, 2011).

Licensure currently operates in Accounting curriculum 2009 This plan has the characteristics of being flexible, competency-centered learning and also structured in 8 semesters with a minimum of 51 units of learning and professional practices . The academic load has a total of 216 academic credits, including 8 credits in professional practice. The sequence of learning units intended an orderly transmission of information to the student, the gradual generation of analytical and methodological skills, and the

opportunity for students to generate their own synthesis of learning. In advanced stages, students may choose electives Audit, Tax and Cost Accounting and Finance. Also as extracurricular student must demonstrate competence in Microsoft Word, Excel and Power Point and meet the Social Service in accordance with the provisions of the University Legislation. This is a quality educational program that has been evaluated at level 1 by Institutional Committees for the Evaluation of Higher Education, AC (CIEES) and has also been accredited by the Accreditation Council for Education in Accounting and Management, AC (CACECA) (Autonomous University of Campeche, 2012).

### **1.2. The Bachelor of Accounting.**

The prototype Degree in Accounting which was limited to square numbers, memorize and write accounting standards with pen in hand during long sessions of work is behind us. In modern times it has come to become a true consultant, active participation in the most important decisions that define the course of business, in short has become a true business advisor (Ramos, 2009). The main activity of Bachelor of Accounting has been characterized as that of providing a professional service, their services are focused on the generation of relevant information for various individuals and institutions contributing their knowledge and advice to the economic development of enterprises.

Ramos (2010) notes that the degree in Accounting must prepare and thrive in the new, increasingly competitive environment, which will preserve and develop its own field in the work to strengthen the institutions in management, finance and control operations, supporting their professional capacity and social responsibility the growth of the same so that they can cope with the new challenges that the future holds. Zaa and Montero (2009) referring to the Public Accounting note that not all commercial profession based on scientific practice, evolves into more refined forms of service delivery and that this requires greater quality control, not only to meet demand customers, but to develop optimally, regulatory methods and procedures that govern the profession.

According to Lopera, Granda, Brown and Rodriguez (2009) Bachelor of Accounting has a vital importance in the development of Micro, Small and Medium Enterprises (MSMEs), both for management and for everything related to the financial. Since the formation of

Degree in Accounting emphasis is on the importance of representing reality models and accounting methodologies, mathematical, financial, tax, administrative, social and economic, all these to support decision making in order to provide information in an optimal way, clear and accurately.

The Bachelor of Accounting plays various business functions as a general accountant of a business, financial and tax consultant. The Bachelor of Accounting can perform in the public and private sectors, so their preparation is integrated in all business areas. Antognolli (2008) states that the profession degree in Accounting prepares primarily as legal counsel in commercial, labor and tax especially also the way to present reports to government agencies and auditing tasks, among others. Moreover, in the current economic climate the need to innovate, create wealth and develop the creative potential is more strongly associated with MSMEs, which must be provided with a high innovative capacity and a developed entrepreneurial ability to survive and grow. However, soon the Licensed instructed in Accounting at the entrepreneurial level.

### **1.3. Problem.**

Entrepreneurship is one of the 15 generic skills profile for the college undergraduate level that UAC defined. Of the 13 professional competencies in Accounting Licensure six relate to finances, the three at the accounting area, two to the area of costs, a fiscal area and last only points deepen and facilitate research processes, adoption and innovation technology to increase productivity and competitiveness of enterprises. Because you do not have studies on how new graduates are participating in Accounting in the development of Micro, Small and Medium Enterprises (MSMEs), it was decided to conduct this study according to the following objectives.

### **1.4. General objective.**

Determine whether the Accounting Graduates FCA UAC preferred to create their own jobs, or, to be employed in a private company or public administration.

#### **1.4.1 Specific Objectives.**

a). Identify the reasons for his decision to work in a company.

b). Identify the strengths and weaknesses of your preparation.

c). Determine the main problems they face and how handled and resolved.

### **1.5. Overall research question.**

What were the employment decisions and the main reasons for taking the Licensed Accounting FCA UAC in creating their own jobs, or, to be employed in a private company or public administration?

#### **1.5.1 Specific research questions.**

What are the reasons for its decision to work in a company?

What are the strengths and weaknesses of your preparation?

What are the problems faced and how they handled and resolved?

### **Hypothesis 1.6.**

Graduates in Accounting ACA UAC are not creating companies because their objectives are basically support and advice in the economic development of the state of Campeche.

### **1.7 Justification.**

The research contributes to the literature on entrepreneurial behavior and find the reasons why graduates in Accounting ACA UAC prefer to pursue a particular work activity, in order to suggest improvements designed to encourage the creation of new companies contribute to economic and sustainable development of the state of Campeche and Mexico.

### **1.8 Limitations of the study.**

This study only included the Accounting Graduates who graduated in the year 2010

## **Method 2.**

### **2.1. Type of study.**

This exploratory study was qualitative.

## **2.2. Participants.**

70 participated in Accounting Graduates who graduated in the year 2010 of the FCA of UAC. 54% are women and 46% are male, with ages set from 22 to 31 years, 13% were studying a postgraduate.

## **2.3. Instrument.**

A questionnaire with semi-structured questions was designed and an analysis of the documentary was produced. The initial instrument was subjected to a pilot test allowing eliminate unclear or ambiguous questions and improve their approach. The questionnaire was finally integrated into six sections: three for three for employers and for employees. Also, an interview guide was developed with the aim of deepening and find explanations for the results. The qualitative study allowed "reinforce theories and identify critical issues for future research" (Stake, 1994, p. 245).

## **2.4. Procedure.**

For the application of the questionnaires, the support of the FCA UAC requested, obtaining the list of Graduates in Accounting graduates in the year 2010 and the support of students in the data collection. The questionnaires were administered via email, plus personalized visits to different workplaces in the study subjects were interviewed. The information is organized by categories and frequency tables allowing to identify and analyze the objectives of the study.

## **3 Results and discussion.**

In relation to the overall objective of the study found that 10 (14%) of graduates in accounting work independently or have a company and 60 (86%) work for others. The general characteristics of the study subjects are found in Table 1.

Table 1

Data from the General Accounting graduates.

Category	Empresario	%	Cuenta ajena	%
Gender				
Male	4	40	28	47
Female	6	60	32	53
Empresa				
Servicios	4	40	48	80
Comercial	4	40	7	12
Industrial	2	20	5	8

Note: Authors.

Table 1 shows that 38 (54%) of respondents were female, which means that the profession of Bachelor of Accounting has a great acceptance by women. Of the ten who identified themselves as entrepreneurs has the following classification: a) three serving accounting and financial advice, b) one engages in the rental equipment for parties, c) four are established in the trade sector sale clothing, shoes and stationery, and d) two are located in food sales. Of the 60 professionals who work for others you have to: a) 48 (80%) work in the service sector (22 in government, 12 offices, 6 in banking and lending, 4 universities, 2 cameras , 2 in hospitals); b) 7 (12%) work in the commercial sector (3 to selling shoes, clothes and stationery, 2 the sale of building materials, 2 for sale motor oil); c) 5 (8%) to the productive sector (3 and 2 in maquiladoras in newspapers). This indicates that you have a very low level of entrepreneurial activity and economic development in both business Campeche state.

As the income level of the respondents are specified in Table 2.



Table 2

Monthly income of graduates in Accounting.

Category	Empresario	%	Cuenta ajena	%
\$ 1,000-\$ 5,000	5	50	29	48
\$ 6,000-\$ 10,000	2	20	28	47
\$ 11,000-\$ 15,000	1	10	3	5
\$ 16,000-\$ 20,000	1	10		
\$ 20,000 - más	1	10		

Note: Authors.

Table 2 shows that the monthly income of the entrepreneurs range from \$ 4,000.00 to \$ 20,000.00. Only one being over \$ 20,000.00 income. The employed workers said their monthly income ranging from \$ 3,000.00 to \$ 15,000.00. It is observed that 64 study subjects with incomes up to \$ 10,00.00 and only six have incomes above this amount.

The views of respondents regarding the reasons why many prefer Accounting Graduates looking for work and not create their own business are detailed in Table 3.

Table 3.

Reasons why many prefer Accounting Graduates find work.

Categoría	Empresario	No.	%	Cuenta ajena	No.	%
Preferencia	Recurso económico	5	50	Recurso económico	40	67
	Miedo	1	10	Miedo	8	14
	Negatividad	1	10	Experiencia	6	10
	Mentalidad	1	10	Mentalidad	2	3
	Desconocimiento	1	10	Oportunidad	2	3
	Comodidad	1	10	Iniciativa	2	3

Note: Authors.

In Table 3 we note that 5 (50%) of those who identified themselves as entrepreneurs stated that their main reason for Graduates in Accounting looking for work is the lack of economic resources. As well as, 40 (67%) of those who work for others identified the same reason why they prefer to look for work. There are other causes that were mentioned such as fear, negativity, lack of experience and mentality among others.

On the first specific objective, Accounting Graduates in said concrete and personal reasons that led them to start their own business, or, to be employed as detailed in Table 4

Table 4.

Reasons for the decision of the Accounting graduates to create their jobs or work for others.

Categoría	Empresario	No.	%	Cuenta ajena	No.	%
Motivos	Independencia	4	40	Experiencia	19	32
	Prosperar	2	20	Condiciones Trabajo	15	25
	Familia	2	20	Relación estudio	14	24
	Satisfacción	1	10	Oportunidad	5	8
	Falta empleo	1	10	Dificultad	5	8
				Incertidumbre	2	3

Note: Authors.

In Table 4 it is seen that even though overall economic resource is the main reason that prevents starting a business, 4 (40%) of employers indicated that they always had the concern of independent and become autonomous as it forces to be more active and concerned about satisfying their customers. Other reasons were indicated their desire to prosper and family support. Meanwhile, 19 (32%) of respondents who are employees said they preferred to be used in activities according to their profile to apply their knowledge and gain experience. They also indicated that influenced working conditions, the relationship of the work they do with their studies and the opportunity presented to them and others.

Regarding the second objective concerning the strengths and weaknesses of your preparation, the Accounting graduates surveyed stated the results shown in Table 5.

Table 5.

Strengths and weaknesses of the graduates in Accounting.

Categoría	Empresario	No.	%	Cuenta ajena	No.	%
Fortalezas	Administración	7	70	Contabilidad	24	40
	Proyectos	2	20	Fiscal	13	22
	Finanzas	1	10	Proyectos	8	14
				Costos	5	8
				Taller emprendedor	5	8
Finanzas	5	8				
Debilidades	Cómputo	4	40	Materias diversas	27	45
	Actualización	2	20	Cómputo (Software)	12	20
	Ninguno	2	20	Práctica	10	17
	Incubadoras	1	10	Ninguno	9	15
	Bursátil	1	10	Actualización	2	3
Componentes	T. Emprendedor	4	40	T. emprendedor	19	32
	Software	3	30	Práctica Cont. y Fin	19	32
	Finanzas	1	10	Convenios	12	20
	Proyectos	1	10	Software	7	11
	Actualización	1	10	Proyectos	3	5

Note: Authors.

In Table 5 it is seen that seven (70%) of graduates who have their own businesses strengths indicated as subjects of Directors and 2 (20%) developing projects. It is important to note that 24 (40%) of those who work as employees identified materials and Accounting 13 (22%) tax issues as strengths because they are the most used in the organization they work.

Moreover, 4 (40%) of employers expressed as weaknesses the lack of computer knowledge and 2 (20%) lack of update; while 27 (45%) of graduates who work for others as weaknesses noted several weaknesses in subjects who were enrolled and 12 (20%) indicated a lack of knowledge of computer software.

Also, 4 (40%) of employers agreed with 19 (32%) of employed persons, to include the subject of Workshop for Entrepreneurs in the curricula of degree so that graduates can create or start their own businesses . Other components that were considered important to include Computer and Accounting Software. Note that 19 (32%) saw a need to consider the subjects of Accounting Practice and Financial 19 (32) and holding Institutional arrangements 12 (20%), among others.

Regarding the third objective of the study on the problems to start a company and as resolved or managed, the results are reported in Table 6.

Table 6.

Problem solved as Graduates in Accounting.

Categoría	Empresario	No.	%	Cuenta ajena	No.	%
Problemas	Recurso económico	4	40	Recurso económico	36	60
	Fiscales	3	30	Experiencia	7	12
	Burocracia	2	20	No ha intentado	7	12
	Apoyo gobierno	1	10	Burocracia	5	8
				Inestabilidad	5	8
Resuelven	Ahorro	2	20	No ha intentado	21	35
	Apoyo familiar	2	20	Investigando	12	20
	Administrando	2	20	Ahorro	14	23
	Tiempo	2	20	Trabajando	10	17
	Crédito	2	20	Experiencia	3	5

Note: Authors.

In Table 6 we see that 4 (40%) of employers said the main problem as an economic resource, were also identified fiscal, bureaucratic problems and lack of government support. It is also observed that 36 (60%) of employed persons agreed with employers stating that their main problem is the economic resource.

Also, entrepreneurs solve their problems in different ways such as: savings, family support, managing time and credit; while 21 (35%) of employed persons have not tried to start a business and 39 (65%) is researching, saving, working or gaining experience.

Finally, we took into consideration the recommendations of the respondents based on their experiences, getting the results in Table 7.

Table 7.

Recommendations from Licensed in Accounting.

Categoría	Empresario	No.	Cuenta ajena	No.	%	
Recomendaciones	Emprendedores	5	50	Emprendedores	33	55
	Convenios	3	30	Incubadoras	18	30
	Actualización	2	20	Práctica profesional	7	12
				Actualización	2	3

Note: Authors.

Table 7 distinguishes the recommendations of the employers are to promote entrepreneurial culture, conventions and updating, which coincides with the situation for employees, as these recommended promoting entrepreneurial culture, creating incubators, professional practice and updating.

## Conclusions

The main factors influencing whether a degree in Accounting start your own business is their desire for independence and prosperity, family support and sometimes the lack of jobs. While the factors that influence to work for others are: lack of experience, the job during their studies and the convenience they offer working conditions such as fixed salary, benefits and seniority premiums among others. Graduates in Accountancy consider that the

matters in the area of Administration, Accounting, Tax and Projects are a strength, but there are also some weaknesses in the way they were taught some subjects or, lacked update, what they saw as a weakness. As for the components needed to assist the creation of their own business is important to link further the entrepreneurial environment, the use of accounting software and more accounting and financial practice.

To solve their financial problems, employers are saving or receive family support, which is consistent with the literature by stating that one of the main problems in Latin America is the lack of cheap financing (América Economía, 2003). Also, by credit, time and good management solved many problems. The employed persons are researching, saving, working and gaining experience to solve their problems by waiting for an opportunity, noting that the lack of capital, lack of experience, bureaucracy and economic instability are the main problems to undertake, which is not consistent with the research literature as to make a business more than wealth requires great effort. It is noteworthy that there are those who have never had the interest of creating a company, it is not their priority and are happy with their situation for employees. In this sense they felt that not all professionals have to be entrepreneurs to be socially responsible and contribute to economic development of the state of Campeche and Mexico.

It is also recommended to promote entrepreneurial culture in different directions: a) links with the business sector, b) business incubator, c) business conventions, d) practice, e) participation in conferences and events, among others. It is also essential to carry out a review and update curricula, so much of what is taught is obsolete and has no real application.

Because this study is exploratory in nature, more research is needed so that stronger results can be obtained to achieve establish major differences between Accounting graduates who are entrepreneurs and those working for others. Further research could identify whether current business requirements match the knowledge that the professionals are given the benefit of the economic development of the state of Campeche and Mexico.

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