

## **Evaluación de la pertinencia y calidad del programa educativo de licenciatura en contaduría: estudio de empleadores y egresados**

*Evaluation of the relevance and quality of the degree program in accounting:  
study of employers and graduates*

*Avaliação da relevância e qualidade do programa de graduação em  
contabilidade: estudo de empregadores e graduados*

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## Resumen

El objetivo de esta investigación es analizar la pertinencia y calidad del Programa Educativo (PE) de la Licenciatura en Contaduría (LC) de la Universidad Autónoma de Baja California (UABC). La población estuvo constituida por los egresados del programa y por los empleadores de donde laboran. Para la recolección de datos, se aplicó un cuestionario estructurado y una entrevista semiestructurada a informantes claves.

Los hallazgos de la investigación muestran un elevado nivel de satisfacción con el desempeño y los conocimientos de los egresados por parte de los empleadores, y que la inserción a la vida laboral del egresado es exitosa, de manera que se demuestra la pertinencia y calidad del programa; de igual forma, los resultados obtenidos ayudaron a detectar necesidades de servicios y de formación profesional del PE de la LC; se obtuvo evidencia para retroalimentar el plan de estudios, así como para mejorar algunos aspectos de la práctica educativa y la formación integral del licenciado en contaduría, tales como mejorar las habilidades de liderazgo de los estudiantes y mejorar el dominio del idioma inglés.

**Palabras clave:** pertinencia, calidad, licenciatura en contaduría.

## Abstract

The aim of this investigation is to analyze the relevance and quality of the Educational Program (PE) of Degree in Accounting (LC) of the Autonomous University of Baja California. The population was constituted by the graduates of the program and by the employers' organizations where they work. For the collection of data, a structured questionnaire and a semi-structured interview were applied to key informants.

The research findings show a high level of satisfaction with the performance and knowledge of the graduates from their employers, and that the insertion into the work life of the graduate is successful, so that the relevance and quality of the program is demonstrated; in the same way, the results obtained helped to detect the needs of services and vocational training of the LC, provided evidence to feed back the curriculum, as well as to improve some aspects of the educational practice and the integral training of the graduate in accounting, such as improving leadership skills and proficiency in English.

**Key words:** relevance, quality, degree in accounting.

## Resumo

O objetivo desta pesquisa é analisar a relevância e qualidade do Programa Educacional (PE) da Licenciatura em Contabilidade (LC) da Universidade Autônoma da Baja California (UABC). A população foi constituída pelos graduados do programa e pelos empregadores de onde eles trabalham. Para a coleta de dados, um questionário estruturado e uma entrevista semi-estruturada foram aplicados a informantes-chave.

Os resultados da pesquisa mostram um alto nível de satisfação com o desempenho e conhecimento dos graduados pelos empregadores e que a inserção na vida profissional do graduado é bem sucedida, de modo que a relevância e a qualidade do programa sejam demonstradas ; da mesma forma, os resultados obtidos ajudaram a identificar as necessidades de serviços e treinamento vocacional da LC; foram obtidas evidências para repor o currículo, bem como para melhorar alguns aspectos da prática educacional e a educação abrangente do pós-graduado em contabilidade, como melhorar as habilidades de liderança dos alunos e melhorar a proficiência em inglês.

**Palabras-chave:** relevância, qualidade, bacharel em contabilidade.

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## INTRODUCTION

The Autonomous University of Baja California (UABC) must ensure the quality of the contents offered in its academic programs, so that they are adapted to the needs of the productive sector at the regional, national and international levels. It is intended to make the Educational Program (PE) of Degree in Accounting (LC) form students that increase the productivity of the region and be competitive in a global environment. The objective of this project is to carry out a study that allows the evaluation of the relevance of the program.

For the National Association of Universities and Institutions of Higher Education (ANUIES) (2005), relevance is one of the central criteria that have guided the design of educational policies at the higher level in recent years, an issue that is evident in the coherence that exists between the objectives and the final profiles of the curricula and the needs of the sphere of influence of the educational institution, as well as with the labor market or with the projects of local, regional or national development.

That is, relevance is related to the evolution and adaptation capacity of an EP to generate and / or respond to the new conditions derived from the social demands of its environment; so that the Institutions of Higher Education (IES) is basic to have regular studies on the conditions of their EP, to respond to these demands of society.

Also, there is talk of social relevance around the political, cultural and educational globalization referred to by the United Nations Educational, Scientific and Cultural Organization (UNESCO) as the internationalization of higher education a global vision of objectives, tasks and functioning ; that is to say, of its mission, function and its institutional notes, in order to, with it, to project the academic offer.

These approaches allow us to establish the importance of the relevance of an educational program for students and society. One of the challenges facing the country for greater competitiveness and development is to have a quality education that is both relevant and capable of training professionals in accordance with the skills demanded by the knowledge society.

López (2004) establishes that quality exists in the measure that a product or a service is adjusted to the exigencies of the client, reason why the most important dimension of the quality is its functionality; while Seibold (2000) points out that quality generally covers all the qualities that a product or service has when its tangible and intangible characteristics meet the needs of the user.

In order to comply with educational quality, it is necessary to analyze the relevance of its educational programs. Martínez (2009) summarizes the pertinence as the relationship between teaching, research and extension of culture and social reality. Thus, quality is centered on the training, efficiency, relevance and social legitimacy of the University.

Tünnermann (2000) points out that achieving academic quality is a daily challenge for HEIs and must be a substantial part of their transformation.

Education plays a strategic role in economic and social development. It is one of the factors that determines the degree of competence that a country faces, given the demands of the global context. Today there is a wide concern for quality, efficiency, productivity and competitiveness in all areas of the education system, this being the result of a process of globalization present, where from the

second half of the twentieth century have been seeking solutions to problems of educational quality at all levels in Latin American countries, which has led to a large number of changes in educational programs, teacher training and resources used, in order to obtain better results (Cardoso, Cerecedo and Ramos, 2011). On the other hand, Corona (2014) says that there is a constant search to improve the professional training of students, since the quality of the educational offer plays a fundamental role in the academic competitiveness and, therefore, the universities and the actors who participate in it have adopted the evaluation of educational programs as a fundamental mechanism for improvement.

As a result, the following research questions arise: Is the Bachelor's Degree Program in Accounting relevant to the requirements of the labor market? How do the graduates and employers evaluate the quality of the program?

Given this context, the following objectives are listed.

### **General objective**

- Evaluate the relevance and quality of the Licenciatura Educational Program in Accounting offered at the Faculty of Engineering and Business of the Autonomous University of Baja California.

### **Specific objectives**

- Carry out a study of the labor market that allows the evaluation of the social relevance of the program.

- Elaborate studies of graduates to know their insertion in the labor market, as well as the rhythm of their incorporation as a central aspect of the evaluation of the quality of the educational program.

## **METHOD**

The study of graduates and the labor market was carried out in order to identify the opinion and satisfaction of employers and graduates. The methodology applied in this project is presented below. The type of research, the techniques and strategies used in the study are described. It details the process of elaboration of the questionnaire, the form of collection of the data and the method for the analysis of the results.

This study is of quantitative and descriptive type. It is intended to measure objectively and with the highest possible precision the variables involved. Likert scales were used for the most part to achieve this purpose.

The way of analyzing the data of the investigation is descriptive, since the purpose is to say how it is and how it manifests certain phenomenon. The present study is a field study, since it is in a real or natural situation in which the variables are observed (Hernández, Fernández and Baptista, 2010).

### **Population and sample**

The study population consisted of 60 employers and 109 graduates of the educational program of the Licenciatura en Contaduría of the Faculty of Engineering and Business Tecate, of the Autonomous University of Baja California.

Given the above, a sample was designed that guaranteed a reliability of 95%, with a margin of error of 10%, which means a broad aspect of the sample. To obtain the sample, the following statistical equation was used for population proportions:

$$n = [z^2 (p*q)] / [e^2 + (z^2 (p*q))/N]$$

Where:

$n$  = Size of the sample

$z$  = Desired level of confidence

$p$  = Proportion of population with desired characteristics (success)

$q$  = Proportion of population without desired characteristics (failure)

$e$  = Level of error ready to commit

$N$  = Size of the population

The final result showed a sample of 38 employers to survey. In the case of graduates, the minimum sample was 52 graduates randomly selected from a database provided by the Coordination of Graduates of the Faculty of Engineering and Business, considering the total of graduates from the generations of the period of 2011 to 2015, being a total of 109 at the date of the study.

### **Questionnaire**

The instrument used to measure the variables of the studies was a questionnaire constructed ex profeso, which contains the following characteristics depending on the population under study.

Employers' study. The first section comprises the characteristic data in order to obtain specific information from the study group. The main part of the instrument consists of three dimensions, each with its own variables and indicators: 1) recruitment and selection of professionals, 2)



professional performance of graduates and 3) professional training received (see Table 1).

**Table 1.** Metodología para elaboración de cuestionario: Empleadores de egresados del PE de LC.

DIMENSIONES	VARIABLE	INDICADORES
<b>1. PROCESO DE RECLUTAMIENTO Y SELECCIÓN DE PROFESIONISTAS</b>	<b>Características individuales</b>	Edad Sexo Estado civil
	<b>Formación y antecedentes profesionales</b>	Prestigio de la Institución de procedencia Titulo de licenciatura Estudios de posgrado Contactos o conocidos Experiencia laboral previa Experiencia laboral previa Pruebas de conocimiento
		Entrevista de selección individual Entrevista de selección grupal Test de aptitudes intelectuales Test de personalidad
<b>2. DESEMPEÑO PROFESIONAL DE LOS EGRESADOS</b>	<b>Áreas de conocimiento</b>	Contabilidad Administración de Costos Administración Financiera Fiscal Auditoría
	<b>Competencias</b>	Conocimientos teóricos Conocimientos prácticos Formación técnica Dominio de otros idiomas
	<b>Habilidades</b>	Manejo de herramientas informáticas Organización y métodos de trabajo Capacidad creativa e innovadora Capacidad de aprendizaje Capacidad de comunicación oral Diagnóstico de problemas y solución Manejo de personal Toma de decisiones Delegación de responsabilidad Capacidad de trabajo en equipo
	<b>Actitudes y valores</b>	Compromiso con la organización Relaciones interpersonales Responsabilidad Liderazgo Iniciativa Honestidad Lealtad Emprendedor Disposición al cambio Disciplina Calidad en el trabajo Presentación personal
	Competencias perfil de egreso	Utilización de la normatividad contable Aplicación del proceso administrativo

<b>3. FORMACIÓN PROFESIONAL RECIBIDA</b>		Valoración de las disposiciones fiscales y legales Identificación de las normas y procedimientos de auditoría
	Plan de estudios	Contenidos teóricos Contenidos técnicos Prácticas profesionales Enseñanza de paquetes contables
	Materias optativas	Análisis de legislación aduanera Mercadotecnia Productividad Técnicas de negociación Técnicas de investigación Costos y productividad Investigación de operaciones Producción Auditorías especiales Casos prácticos de costos Contabilidad internacional Contabilidad consolidada Contabilidades especiales Dictámenes Finanzas internacionales Investigación contable Mercado de valores
	Satisfacción del ejercicio profesional	Comparación otras universidades Satisfacción del desempeño

Source: elaboración propia.

**Study of graduates.** Conformed by a first section containing general data in order to obtain specific information from the study group. A second section referring to the continuation of training of graduates of the educational program and the main part of the instrument consisting of three dimensions, with their respective variables and indicators specified in the methodology table used for the elaboration of the questionnaire: 1) trajectory and location in the labor market, 2) professional performance of graduates and 3) vocational training received (see Table 2).

**Table 2.** Metodología para elaboración de cuestionario: Egresados del PE de LC.

DIMENSIONES	VARIABLE	INDICADORES
1. TRAYECTORIA Y UBICACIÓN EN EL MERCADO LABORAL	Características del Trabajo actual	Puesto que ocupa Tamaño de empresa Giro de la empresa Ingreso mensual
	Trayectoria en el trabajo	Tiempo para conseguir primer empleo Tipo de contratación Antigüedad Ejercicio de su profesión
2. DESEMPEÑO PROFESIONAL DE LOS EGRESADOS	Exigencia de desempeño	Puesta en práctica de los conocimientos Coordinación o el trabajo en equipo Capacidad para adaptarse al ambiente de trabajo Conocimientos de lenguas extranjeras Razonamiento lógico y analítico Habilidad para la toma de decisiones y soluciones Habilidad para las relaciones publicas y comunicación
	Áreas de conocimiento	Contabilidad Administración de Costos Administración Financiera Fiscal Auditoría
	Competencias	Conocimientos teóricos Conocimientos prácticos Formación técnica Dominio de otros idiomas
	Habilidades	Manejo de herramientas informáticas Organización y métodos de trabajo Capacidad creativa e innovadora Capacidad de aprendizaje Capacidad de comunicación oral Diagnóstico de problemas y solución Manejo de personal Toma de decisiones Delegación de responsabilidad Capacidad de trabajo en equipo
	Actitudes y valores	Compromiso con la organización Relaciones interpersonales Responsabilidad Liderazgo Iniciativa Honestidad Lealtad Emprendedor Disposición al cambio Disciplina Calidad en el trabajo Presentación personal
	Competencias perfil de egreso	Utilización de la normatividad contable Aplicación del proceso administrativo Valoración de las disposiciones fiscales y legales Identificación de las normas y procedimientos de auditoria
	Plan de estudios	Contenidos asignaturas obligatorias Contenidos asignaturas optativas

<b>3. FORMACIÓN PROFESIONAL RECIBIDA</b>	<b>Materias optativas</b>	Análisis de legislación aduanera Mercadotecnia Productividad Técnicas de negociación Técnicas de investigación Costos y productividad Investigación de operaciones Producción Auditorías especiales Casos prácticos de costos Contabilidad internacional Contabilidad consolidada Contabilidades especiales Dictámenes Finanzas internacionales Investigación contable Mercado de valores
	<b>Opciones con valor en créditos</b>	Prácticas Profesionales PVVC Estancias de Aprendizaje Otras

Source: elaboración propia.

Both questionnaires were applied electronically (online). Individuals were asked to react to the variables to be measured using mostly measured statements with a Likert scale considering the values: Excellent, Good, Fair, Poor and Very Poor; and in some cases: Excellent, Good, Acceptable, Poor and Not applicable.

### Data Collection

In order to comply with the stated objective, the following procedure was used to collect data from the study.

Both the study of employers and graduates identified the subjects under study and the following procedure was performed:

1. Location of "key" informants or specialists, such as leaders of business associations, professional colleges and other training institutions. And of the graduates through electronic mail and social communication network.

2. Application of questionnaires to employers and graduates.
3. Presentation of the report.

The questionnaire prepared for data collection was applied to the employers and graduates of the program to know their opinion of the performance of graduates in the labor field. This study was of quantitative and descriptive type (Hernández, Fernández and Baptista, 2010).

## **RESULTS AND DISCUSSION**

In this section we describe the main findings resulting from this research when surveying 66 graduates and 39 employers. The analysis and interpretation of the results is divided into the following sections: 1) recruitment and selection process of professionals, for employers and 2) trajectory and location in the labor market for graduates. Subsequently the results of 3) professional performance are presented and 4) professional training received in the opinion of the graduates and employers respectively.

### **Process of recruitment and selection of professionals.**

Of the total employers surveyed are service providers, commercial enterprises and educational institutions. The variables considered for the recruitment and selection process were: a) individual characteristics, b) training and personal background, and c) selection tools.

a) Individual characteristics. Employers consider sex and marital status as unimportant to the selection and recruitment process; however, 36% of employers felt that it was important to take age into account.

b) Training and professional background. Sixty-two per cent of employers feel that it is important to consider the prestige of the institution for the selection and recruitment

process; On the other hand, 28% of employers consider that it is very important to have the professional title as well as previous work experience.

c) Selection tools. 49% of employers consider it very important when recruiting the individual selection interview and the application of intellectual and personality skills tests. In this sense, it is identified that the process of recruiting and selecting professionals that are used by employers is adequate and allows identifying the main aspects valued in the choice of graduates.

### **Trajectory and location in the labor market.**

Sixty-six graduates were surveyed, 48 females and 18 males. Their average age ranges between 22 and 30 years, of which 71% is qualified and 68% has a professional certificate. The variables considered in this section are: a) characteristics of current work and b) trajectory at work.

- a) Characteristics of the current work. The majority work in small companies and the highest percentage in service companies, followed by industry, education and government respectively. 68% of the graduates surveyed occupy the position of accountant in their workplace and 32% work in other related activities such as assistants, teachers, among others. Regarding the monthly income they receive, the salary of 45% is in the range between 10,000 and 20,000 pesos, and 41% with one less than 10,000 pesos per month.
  
- b) Trajectory in the work. It should be noted that 95.5% of the graduates surveyed are working, of which 77% are directly employed. The type of hiring of graduates is 76% for an indefinite contract, while 9.5% for a given contract and the same percentage for fees. As for the permanence in the work, only 32% has an antiquity of more than five years. The location

of the graduates in the labor market is considered satisfactory, since 68% obtained their first job within six months of their graduation.

This indicator shows that, in general, the working conditions of the graduates are acceptable and their trajectory has been satisfactory.

### **Professional performance of graduates**

The variables that are considered for the professional performance of the graduates are: a) performance requirement, b) areas of knowledge, c) competencies, d) skills, e) attitudes and f) performance evaluation.

- a) Performance requirement. It was very interesting the self-evaluation that graduates make regarding their performance, which the majority considers excellent coordination or teamwork, the ability to adapt to the work environment and knowledge of the discipline. Likewise, they are evaluated as good in specialized knowledge, logical and analytical reasoning, decision making skills and solutions and public relations skills; however, in the knowledge of foreign language, 45% consider it acceptable and 21% deficient. This shows evidence of an area of opportunity for the educational program.
  
- b) Areas of knowledge. The following are the opinions of graduates and employers regarding the results of the areas of knowledge applied in the labor field: 1) Accounting: this area is considered good according to 31% of the employers and 46% of the graduates ; 2) Financial administration: evaluated with good performance by 26% of the employers and 41% of the graduates; 3) Cost management: it is considered acceptable by 45% of the graduates; and, finally, 4) Fiscal and audit: it is considered good by 36% of the employers. Thus, in general,

a similar evaluation is observed by both groups regarding the different areas of knowledge of the curriculum.

- c) Competencies of the professionals. The skills of the graduates have been good: 56% of the employers believe that their theoretical and practical knowledge has been satisfactorily fulfilled; 18% of employers believe that technical training is acceptable; for its part, 13% consider that the mastery of other languages is deficient. On the other hand, the evaluation of the graduates is good with respect to their level of theoretical knowledge, practical and technical training; however, in the domain of other languages, 23% consider it acceptable and 20% deficient. According to these results an area of opportunity in the foreign language is identified.
  
- d) Professional skills. During the professional training of students in the Degree in Accounting, theoretical-practical methods are implemented in order to develop skills in the performance of the acquired knowledge. This training reflects in the present investigation that 33% of the employers consider the learning capacity and the team work excellent; 51% value as good the handling of computer tools in their work performance, as well as the organization and working methods, highlighting a 46% in this indicator. This can be attributed to the particularity of public accounting as the most organized profession, according to the Mexican Institute of Public Accountants (IMCP). For its part, the creative and innovative capacity as well as the decision making stand out in approximately 38%. It is worth mentioning that only 8% of employers qualify as staff management deficiency. On the other hand, the percentages of graduates that are evaluated as good with respect to the following abilities are presented: 27% in development of computer tools; 40% in the



organization of methods and works; 39% in creative and innovative capacity; 38% in the capacity for learning; 32% in oral communication skills; 39% in diagnosis and troubleshooting; 43% in personnel management and decision making; 41% in delegation of responsibilities and 42% in capacity for teamwork.

- e) Attitudes of the professionals. According to the code of ethics under which the public accountant should be directed during the exercise of his profession, he emphasizes: diligence, competence and professional behavior, confidentiality, integrity and objectivity. With these bases we can conclude attitudes and values such as honesty, loyalty, commitment to the organization, responsibility, discipline and quality at work. The aforementioned indicators are rated as excellent by 39% of employers; On the other hand, 46% of employers think that interpersonal relationships are good. It should be noted that some employers considered the leadership and entrepreneurship skills as well as their personal presentation to be deficient, which opens up an opportunity for improvement in this regard. On the other hand, the results of the graduates show that in attitudes and values they consider that their current performance has been between excellent and good. Highlighting excellence in commitment to organization, responsibility, honesty and loyalty.
- f) Performance evaluation. Approximately 46% of employers evaluate as good the overall performance of the graduated professionals of the UABC; for its part, 36% rate the work developed as excellent. It is worth mentioning that the training of UABC professionals, compared to other universities, is better since the indicators show a 44% to that assessment, 18% of employers think it is the same and 28% of employers evaluate that their performance is much better. In general, the employers consider the professional performance of the

graduates of the LC of the Faculty of Engineering and Business Tecate of the UABC very competitive.

### **Vocational training received**

The variables that are considered for the professional training received are: a) competencies of the discharge profile, b) curriculum, c) elective subjects and d) satisfaction of the professional exercise.

a) Competences of the exit profile. The competencies of the discharge profile listed in the curriculum of the LC educational program are listed below:

- Select and design the elements of a financial information system through the use of accounting regulations, so as to provide support in decision-making in economic entities in a responsible manner.
- Support the optimization of resources by applying the administrative process from a national and international perspective to achieve the efficiency of economic entities, with a proactive and collaborative attitude.
- Evaluate the current tax and legal provisions relating to an economic entity, by applying and analyzing the corresponding rules, to comply with the tax obligations of economic entities with honesty.
- Issue opinions in accordance with the rules and procedures of auditing, legal, fiscal and administrative provisions on financial information for decision-making in economic entities, with an attitude of impartiality.

According to the competences mentioned above, the results of the studies are presented. 26% of employers consider that the degree of competence for the use of accounting standards and the assessment of tax and legal provisions is excellent; 46% believe that the degree of competence in

the identification of audit standards and procedures is good and the rest of the employers consider the application of administrative processes as acceptable. Approximately 50% of the graduates evaluate in good level the skills of the egress profile developed during vocational training, such as the administrative process, accounting regulations, fiscal and legal regulations, auditing standards and procedures and production costs.

- b) Update of the curriculum. As for the curriculum, the employers emphasize how very important it is to update what refers to professional practices, the teaching of accounting packages and technical contents. 51% also consider that it is important to update the theoretical contents. It should be noted that 97% did not answer on the topic of language upgrading, which in other indicators have shown that there is an area of opportunity for the curriculum. In general, the graduates believe that the content of the curriculum has an excellent contribution in their professional training considering the compulsory and optional subjects.
  
- c) Optional subjects. In order to reinforce and expand the knowledge in the different branches in which a graduate of the UABC graduated in accounting, the curriculum offers a wide range of elective subjects, among which the following stand out: analysis of customs legislation, marketing, productivity, negotiation techniques, research techniques, costs and productivity, operations research, production, special audits, case studies of costs, international accounting, consolidated accounting, special accounting, opinions, international finance, accounting research and stock market. From the options mentioned above, on average employers consider efficient matters of customs legislation, costs and productivity, negotiation and research techniques, as well as operations research, special audits, consolidated, international and special accounts, international finance and stock

market, considering that Tecate is a powerful sector in Manufacturing, Maquiladoras and Export Services (IMMEX), which requires extensive knowledge in these areas, which is why employers consider it as excellent to implement them in the curriculum. On the other hand, 43% as subjects such as marketing and production as good because they must have different approaches at the time of accounting practice, since more involved in areas of this type can have better results and interpretations in professional development. Employers' views consider the most important to be covered. However, they suggest that various updated accounting packages, their content and proper application should be offered in the curriculum so that students acquire knowledge that is close to reality. Finally, the graduates believe that the optional subjects offered in the educational program are very efficient for professional development. 61% of graduates mention being very satisfied with the experience of learning modalities with credit value, as well as their participation in professional practices by contributing highly and in an excellent way to their professional training. They also consider good the realization of projects of linkage with value in credits in companies of the locality.

- d) Satisfaction of the training of the graduate. The results of the study show that employers are very satisfied with the professional practice of graduates. They consider that the vocational training that they receive is of quality, however, they found some areas of opportunity for the graduates, especially in the English language.

According to the results of the study carried out to know the relevance of the Educational Program of Licenciatura in Accounting offered in the Faculty of Engineering and Business of the Autonomous University of Baja California, it is concluded that the process of recruitment and selection of professionals is adequate and pertinent; the professional performance of the graduates

turned out to be competitive and the professional training received is of quality, so that these factors influence the quality and competitiveness of the educational program.

## **CONCLUSIONS AND RECOMMENDATIONS**

The Autonomous University of Baja California seeks to ensure that the education it offers is of quality, based on the constant improvement and maximum academic achievement of students. Therefore, the main contributions of the study are reflected in identifying the demands of the labor market, assessing the satisfaction of employers' needs and the requirements that contribute to the satisfaction of the graduates, in order to assess the results and power, thus, make judgments of value to contribute to the improvement of the educational program.

The objectives of the present research were fulfilled by carrying out a labor market study that allows the evaluation of the social relevance of the program and the study of graduates to know their insertion in the labor market, as a central aspect of the evaluation of the quality of the educational program.

The Education Program of the Degree in Accounting is considered Relevant, since there is a high level of satisfaction with the performance of the graduates and the knowledge of the graduate are considered by their employers as updated, but there are also some areas to improve, such as leadership skills and command of the English language. Also, the EP is considered of Quality considering that the insertion to the labor life by the graduates is successful, and the majority of the graduates have a work related to its race. So it is concluded that the EP is relevant and of quality.

The results obtained helped to identify the needs of services and vocational training of LC. Evidence was provided to feedback the curriculum, as well as to improve some aspects of the educational practice and comprehensive training of the graduate in accounting from the Autonomous University of Baja California. Thus, by making some adjustments in the curriculum,

the program will generate the human resource required in the region to increase productivity and make it more competitive in a global environment.

Given the findings found in this research, the following recommendations are proposed:

1. Update the practical contents of current accounting packages used in the labor market.
2. Include a more advanced level of the foreign language as a requirement to exit the educational program.
3. Continue to provide learning experiences in real scenarios such as professional practices and linking projects.
4. Encourage workshops or courses of leadership, proactivity and collaborative work for students.
5. Constant updating of the thematic contents, especially in the fiscal area due to the constant reforms of the laws.

It is hoped that the effort made in the present analysis will be beneficial and will arouse interest in all those involved in evaluating, modifying and improving the quality of educational programs. It is recommended to carry out similar studies in the academic programs offered by the academic unit, to contribute to the improvement of their quality and relevance.

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