

## Vínculo de mipymes con universitarios en contaduría para promover su incorporación al sector productivo

Link between smes and accounting students to promote their incorporation into the productive sector

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### Resumen

Las instituciones de educación superior que utilizan en su proceso de enseñanza aprendizaje el enfoque por competencias, lo hacen pensando que sus estudiantes adquieren las habilidades y aptitudes necesarias para incursionar en el sector productivo. Atendiendo esto, se efectúa este trabajo de investigación aplicada, que determina si las competencias profesionales adquiridas por los estudiantes en su formación académica han sido la plataforma idónea para incursionar exitosamente en las mipymes. Se encuestaron a 52 (69 %) alumnos de la carrera de contaduría, de un total de 75 de la primera generación del enfoque en competencias que egresa en 2013, obteniendo como resultado que aunque al final de su preparación la totalidad logra incursionar en el ámbito laboral, solo pueden hacerlo a partir del 5° semestre de un total de 8, opinando que se requiere un reajuste en el mapa curricular, en los horarios, así como ser competentes en algunas disciplinas altamente especializadas que el campo demanda.

**Palabras claves:** vinculación, inserción laboral, competencias profesionales, mipymes

### Abstract

Institutions of higher education that utilize the Competency-Based Education, do it thinking that students acquire the skills and abilities necessary to venture into the productive sector. Considering this, is carried out this work of applied research, which determines if the professional skills acquired by students in their academic training were the ideal platform to

successfully break into MSMEs. Were surveyed at 52 (69%) students of the career of accounting, of a total of 75 of the first generation of the focus on skills that graduates in 2013, with the result that although at the end of its preparation all manages to make inroads in the workplace, only can do so from the 5th semester of a total of 8, opining that it requires a reset in the curriculum map, schedule, as well as being competent in some highly specialized disciplines that the educational field demands.

**Key Words:** bonding, job placement, professional competencies, MSMEs.

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## Introduction

The significance of the students in the productive sector is an indicator of performance at the University, studying the employability of University students is key in the academic and professional sphere, which flows into a priority for curricular reform that occurs in the institutions of higher education. The economic situation prevailing in Mexico, above needs to analyze the student link and check if measures of advice and support to employment and entrepreneurship, performed at the University, have the expected effect.

The researchers suggest that college students are more likely to insert qualitatively and quantitatively in the labour market, what other kind of people with different profile. The increase in the number of University and, occasionally, the tight supply of jobs suitable to their formation, generating increased competition, thus increasing accumulated and also required such as qualifications: professional experience, languages, computer science, Postgraduate education, etc.

Particularising with Public Accounting, we must check if it exists or not over-qualifications and if so, find out if it is a response to the competitiveness of the labour market, if it is necessary because of the deficiencies encountered in university education, or if it is due to a change in the paradigm of education, which is now seen as an ongoing process that transcends the University.

It agrees that young people considering their future, receive the maximum amount of information about the likely consequences of the choices they make. You can offer these social needs oriented data, if the University is questioned by one hand on the general characteristics and changes in the current labor market and the other on the abilities, skills and competencies demanded by the current market and forecast for the coming years.

The society that is constantly changing demand an adaptation of the university and at the same time, university training to the expectations of the social demand and labor market. In this respect, Amador (1996) emphasizes that the training and employment binomial should provide a correspondence between the training required for a job and to be provided by the school.

Studies on employment of university students has increased in recent years. Besides theoretical approaches that have been developed from the concept of integration, we have studied different aspects of the transition to working life: job search techniques, schedules, contests, etc. (Lobato, 2001).

To answer the workforce skills, which have been defined by several authors as required:

- real and proven ability, not a probability of success in completing a task (Vargas, 2004)
- forms of behavior that are generalized to different situations and not by a long period of time (Alles, 2005)
- Interactive system of knowledge, skills, values and attitudes, which combines the historical background and personal characteristics of the individual (Cardenas Serrano and Richards, 2004).

Taking as a precedent the definitions given above, it differs between skills on the one hand, and knowledge, skills and attitudes on the other. The latter differ from the first in that are most basic, can be developed and evaluated in isolation, and applied in multiple skills. For Roe (2003), competencies consist of knowledge, skills and attitudes as well as knowledge subcompetencies include theoretical and methodological training for solving a problem;

skills involving oral and written communication, observation and listening, problem analysis, application of statistical methods, among others; attitudes relate to the accuracy, completeness, self-criticism, responsibility, respect and tolerance for others, and are more spacious.

The situation of college graduates in the labor market is much more complex, studies show a lack of consensus on the elements that should define the quality of the insertion of the university (Figuera, 1996).

Such simple issues as the identification of acquired skills, his demonstration at the time of hiring, developing their work history or business reality, confronting the student with a little help from school (Goñi, 2000).

This paper describes, from the perspective of the student, the process towards employability, the transition from university to the labor market, considering this as the period between obtaining a professional degree and real income in the institution. Here one can identify two moments of insertion: the initial, which is for the first time when the college are completed and those graduates who completed their studies before are already embedded in the workplace.

## **METHODOLOGY**

### **Goals**

Examine the employment situation of university students of the Autonomous University of Campeche, Faculty of Accounting and Administration, and the various aspects of the employment process (university education, university training, job search time, etc.), identifying the general skills and professionals that develop in the period of university education and describing the factors that shape the attitudes and beliefs of university towards finding employment, exploring the differences that might exist. Through this document may be responding to interested stakeholders in the employment picture, noting the factors that influence positively or negatively on the process of integration. Therefore, the questions are: What is the employment status of college according to his college career? What is the job search time from admission to higher education? Later he will respond to others in the course of this work.

Briefly and in accordance with the structure of the results, specific objectives are:

1. Describe the characteristics of the process of employment of college: means used, recruitment techniques, types of contracts, work experience.
2. Understand the importance of a college internship program: assessment, obtaining employment.
3. Analyze the time of job search.
4. To assess attitudes and beliefs towards finding employment of university and the factors influencing them.
5. Check How important are training programs and career counseling in the attitudes and beliefs of university.
6. Evaluate the perception of the university of the "generic and professional competences" acquired in university education.

### **Participants**

For this study took into account the 75 students who are the first generation approach competencies degree in accounting, having joined in 2009, currently 8th semester, the last to take, encuestándose 52 (69.33%) to be localizable, since the educational model applied, their times and locations are different, difficult location.

### **INSTRUMENT**

Valid and reliable questionnaire prepared by the Permanent Observatory for Monitoring Labor Insertion (OPSIL, 2010), which consists of various blocks of study was used to carry out this work: "Labor Market", "Attitudes and beliefs toward finding employment "and" Orientation-Counseling labor and skills ".

In turn, is divided into 5 sections: I. General II. Job Placement Job-Search, III. Consulting-labor orientation and generic skills, IV. Attitudes and beliefs towards employment and V. University Training.

The product here raised from paragraphs I, II and III, IV and V leaving for further comprehensive study.

**PROCEDURE**

The application of the instrument is carried out in the month of June 2013, held meeting with students, doing a pilot for a better understanding of the sections and the questions contained therein. Once refined, in group meetings are self-administered questionnaire, from which the data presented in the chapter "Results" were obtained.

**RESULTS**

**Job Placement Job-search**

**Media that use or have used job search**

Table 1. Distribution of means used to find employment

	LA UTILIZARÍA	NO LA UTILIZARÍA	LA UTILIZO	LA UTILICÉ Y TUVE ÉXITO
<b>PRENSA ESCRITA</b>	32	8	9	3
<b>SERVICIO ESTATAL DE EMPLEO</b>	40	4	3	4
<b>INTERNET</b>	34	2	13	3
<b>REDES SOCIALES</b>	25	8	15	3
<b>UNIVERSIDAD</b>	24	5	12	11
<b>OTROS</b>	4	0	1	5

Regarding the means they use or otherwise used in the search for a job, we highlight the "State employment service" 40 (76.92%), the "Internet" 34 (65.38%) and "print" 32 (61.53%), highlights the fact that 23 (45.09%) used the university environment.

Graph 1. Distribution of means used to find employment

**6.1.2 When did the job search?**

Table 2. Distribution by period start job hunting

NO HE BUSCADO EMPLEO	CUANDO ESTABA ESTUDIANDO EL SEMESTRE							
	1° SEMESTRE	2° SEMESTRE	3° SEMESTRE	4° SEMESTRE	5° SEMESTRE	6° SEMESTRE	7° SEMESTRE	8° SEMESTRE
<b>6</b>	6	9	4	2	11	10	3	0

The job search begins when the race is being studied, with a higher percentage highlighting the 5th semester with 11 (21.2%).

Graph 2. Distribution by period start job hunting

To what degree do you think you know the demands of the working world?

Table 3. Distribution by knowledge of the demands of the working world

CONOCIMIENTO DE LAS DEMANDAS LABORALES				
NADA	POCO	ALGO	BASTANTE	MUCHO
1	5	32	11	2

62.74% (32) of respondents university knows "something" of the demands of the workplace, and 21.56% (11) of them have a degree of knowledge "rather" high labor market. Therefore, we have more than half of the sample known to some extent the movements of the workplace.

Figure 3. Distribution by knowledge of the demands of the working world

What recruitment techniques have experienced or know?

Table 4. Distribution by technical recruiters who know or have experienced

	ENTREVISTA INDIVIDUAL	ENTREVISTA GRUPAL	PRUEBAS DE INFORMÁTICA	PRUEBAS PSICOMÉTRICAS	PRUEBA TEÓRICA	PRUEBAS DE IDIOMAS
LA CONOZCO	26	35	30	29	29	37
LA HE EXPERIMENTADO	39	6	9	19	10	5

In technical recruiters they know that college or have used in finding a job, we have to visibly technique that stands out is the "individual interview" 26 (60%). The other techniques it has a very similar knowledge, being the "psychometric tests" 19 (39.58%). Finally, less known technical university of the above is the "language tests".

Figure 4. Distribution by technical recruiters who know or have experienced

Have you received training in recruitment techniques?

Table 5. Distribution by having training in recruitment techniques

RECIBIDO FORMACIÓN SOBRE TÉCNICAS DE SELECCIÓN DE PERSONAL	
SÍ	NO
41	10

We have 41 (80%) of university respondents have received some training in a technical recruiters.

Graph. 5. Distribution by having training in recruitment techniques.

Have you participated in a program of college practices?

Table 6. Distribution by performing university practices

<b>HA PARTICIPADO EN UN PROGRAMA DE PRÁCTICAS UNIVERSITARIO</b>	
<b>SÍ</b>	<b>NO</b>
<b>10</b>	<b>40</b>

We have only 20% (10) of the respondents have made a university college internship program.

Figure 6. Distribution by conducting university practices

Did you get some work for making a college internship program?

Table 7. Distribution by getting a job through the internship program

<b>HA OBTENIDO TRABAJO MEDIANTE PROGRAMA DE PRACTICAS UNIVERSITARIO</b>	
<b>SÍ</b>	<b>NO</b>
<b>6</b>	<b>45</b>

As to whether the people who have done this program of university practices have gotten a job, we need to 11.76% of them "Yes" they this situation has occurred, but generally for most college 45 (88.23%) "No "it occurs.

Figure 7. Distribution by getting a job through the internship program

Point out what your current work situation.

Table 8. Distribution by employment status

<b>SITUACIÓN LABORAL ACTUAL</b>	
<b>No estoy buscando empleo</b>	<b>1</b>
<b>Estoy buscando empleo</b>	<b>8</b>
<b>Trabajo por cuenta propia</b>	<b>2</b>
<b>Trabajo para un patrón</b>	<b>37</b>
<b>Becario</b>	<b>2</b>
<b>Ayudo en el negocio familiar</b>	<b>2</b>

15.38% (8) of respondents university they are "seeking employment" while 71.15% (37) is "inserted occupationally". We also found that 1.92% (1) "has no intention of finding a job."

Figure 8. Distribution by employment status



Have you had any work experience?

Table 9. Work experience of university

<b>¿HA TENIDO ALGÚN TIPO DE EXPERIENCIA LABORAL?</b>		
<b>SÍ</b>		<b>NO</b>
<b>EXPERIENCIA RELACIONADA CON MI CARRERA</b>	<b>EXPERIENCIA NO RELACIONADA CON MI CARRERA</b>	
<b>47</b>	<b>11</b>	<b>0</b>

The data in the above table show that more than half of respondents university, 81% (47) have had work experience related to your career.

Figure 9. Work experience of university

¿Conduct a job that is not related to your college career?

Table 10. Number of college they would take a job unrelated to their qualifications.

<b>¿REALIZARÍA UN TRABAJO QUE NO ESTÉ RELACIONADO CON SU CARRERA UNIVERSITARIA?</b>	
<b>SÍ</b>	<b>NO</b>
<b>38</b>	<b>13</b>

75% (38) of the sample of university say they would take a job that is not related to their university studies.

Figure 10. Number of college they would take a job unrelated to their qualifications.

To what extent do you think that your university education contributes to their employability?

Table 11. Distribution as perceived by the participants as to whether the training contributes to employment

<b>¿EN QUÉ MEDIDA CREE QUE SU FORMACIÓN UNIVERSITARIA CONTRIBUYE ASU INSERCIÓN LABORAL?</b>	
<b>nada</b>	<b>0</b>
<b>poco</b>	<b>1</b>
<b>algo</b>	<b>7</b>
<b>bastante</b>	<b>29</b>
<b>mucho</b>	<b>15</b>

Looking at the table data show that 55.76% (29) of the university believe that university education contributes "pretty" to the labor market, and 28.84% (15) contributes "a lot". In general, it is considered that university education helps employability.

Figure 11. Distribution by the perception of participants as to whether the training contributes to employment

Guidance-counseling and job skills  
Where did you receive training and guidance?

Table 1. Place where received training and career counseling

<b>¿DÓNDE HA RECIBIDO FORMACIÓN Y ORIENTACIÓN LABORAL?</b>	
<b>A) NO HE RECIBIDO</b>	7
<b>B) UNIVERSIDAD</b>	23
<b>C) SERVICIO ESTATAL DE EMPLEO</b>	4
<b>D) BÚSQUEDA DE INFORMACIÓN POR CUENTA PROPIA</b>	23
<b>E) OTROS</b>	3

On this question we see the places where college receive training and guidance. Of the 52 people surveyed in July (11.66%) say they have received. The most common places where they receive such training is "college" 23 (38.33%) and the "search for information on their own 23 (38.33%). Instead, the places you go to college less receive job training is the "State employment service" 4 (6.66%).

Figure 1. Place where received training and career counseling

Were you satisfied with the advice and career guidance you received?

Table 2. Satisfaction with job counseling

<b>¿QUEDÓ SATISFECHO CON EL ASESORAMIENTO Y ORIENTACIÓN LABORAL QUE RECIBIÓ?</b>	
<b>SÍ</b>	31
<b>NO</b>	19

In terms of satisfaction with the labor advice received, we see that 31 (62%) people were satisfied and 19 (38%) were not satisfied.

Figure 2. Satisfaction with job counseling

Importance and he believes it should have the training and employment guidance in universities

Table 3. Importance of career guidance

<b>VALORE DE 1 A 5 LA IMPORTANCIA QUE TIENEN LA FORMACIÓN Y ORIENTACIÓN LABORAL EN EL ÁMBITO UNIVERSITARIO</b>			
<b>IMPORTANCIA QUE TIENEN</b>		<b>IMPORTANCIA QUE DEBERÍAN TENER</b>	
<b>NADA</b>	1		0
<b>POCO</b>	1		0
<b>ALGO</b>	6		3
<b>BASTANTE</b>	27		11
<b>MUCHO</b>	17		38

In this question we analyze the importance and they should have the training and career guidance within the university. On a scale of 1-5, academics believe that the importance is "pretty" 27 (51.92%) and the importance that should have "much" 38 (73.07%).

Figure 3. The importance of career guidance

Generic skills that all students should reflect on discharge of his degree.

a) generic skills

Table 4. Assessment of the importance it has in a selection process

Among the skills that the university gave skills (scale 1-5) for the selection process, it emphasizes "pretty" (43.53%) creditable to the selection process. While (35.9%) said they do have great importance.

Figure 4. Value the importance you have in a selection process

<b>COMPETENCIAS</b>
<b>Idiomas</b>
Uso del paquete Office
<b>Búsqueda y gestión de la información</b>
Capacidad para comunicarse con personas no expertas
<b>Comunicación oral</b>
Capacidad para presentar en público productos, ideas o informes
Capacidad para redactar documentos e informes
<b>Organización y planificación, gestión del tiempo</b>
Toma de decisiones y resolución de problemas
<b>Habilidades interpersonales</b>
Capacidad para adquirir con rapidez nuevos conocimientos
Pensamiento analítico, crítico y autocrítico
Capacidad para el trabajo autónomo
Capacidad de trabajo en equipo
Capacidad para rendir bajo presión
Capacidad de trabajo en un contexto internacional
<b>Reconocimiento de la diversidad y la multiculturalidad</b>
Capacidad de aprendizaje continuo
<b>Motivación, entusiasmo, ganas de aprender</b>
Creatividad e innovación
<b>Iniciativa, espíritu emprendedor</b>
Cultura básica empresarial
<b>Cultura de calidad</b>
Liderazgo y coordinación de equipos
<b>Negociación, mediación y solución de conflictos</b>
Sensibilidad por temas medioambientales
<b>Desarrollo de la lecto-escritura de textos artísticos, técnicos y científicos.</b>
Capacidades metodológicas
<b>Cuidado de la salud</b>
<b>Compromiso social</b>

a) **Professional Skills**

Table 5. Assessment of the student to graduate from the race

	COMPETENCIAS												
	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>NADA</b>	0	0	0	0	1	0	0	0	0	0	0	0	0
<b>POCO</b>	0	0	1	0	1	2	0	2	0	1	1	0	1
<b>ALGO</b>	12	5	8	7	11	8	10	8	13	8	7	8	10
<b>BASTANTE</b>	23	19	22	23	19	27	26	14	18	18	18	13	20
<b>MUCHO</b>	17	28	21	22	20	15	16	28	21	25	26	31	21

Regarding the professional skills of the student (scale of 1-5), we see that the most valued by university stands out (43.04%) "much" professional skills. While (34.46%) chose "pretty".

Figure 5. Assessment of student to graduate from the race

**COMPETENCIAS**

1. Diseñar, operar y valorar sistemas de información financiera.
2. Interpretar la información financiera para la toma de decisiones gerenciales.
3. Diseñar procedimientos contables y procesos de control interno.
4. Diseñar, operar y valorar sistemas de contabilidad.
5. Adecuar los procesos para el conocimiento, evaluación y aplicación de las diferentes alternativas de financiamiento del capital de trabajo.
6. Establecer acciones para el conocimiento, evaluación y aplicación de las diferentes opciones existentes para el registro y control de la tesorería.
7. Diseñar, implementar y operar diferentes clases de control de costos.
8. Realizar auditorías financieras y emisión de dictámenes.
9. Analizar e interpretar información sobre costos.
10. Realizar la planeación fiscal financiera de las organizaciones.
11. Aplicar las normas de información financieras (nacionales e internacionales).
12. Interpretar adecuadamente las normas fiscales aplicables a personas físicas y morales, con el propósito de contribuir al cumplimiento de dichos preceptos.
13. Profundizar y facilitar los procesos de investigación, adopción e innovación tecnológica para incrementar la productividad y competitividad de las empresas.

Professional skills that you have a higher deficit in university education

Table 6. Transversal skills with greater deficit in university education

1	INTERPRETACIÓN DE LOS COSTOS	13
2	DISEÑAR PROCEDIMIENTOS CONTABLES	12
3	LOS IDIOMAS	6
4	DISEÑAR Y EVALUAR SISTEMAS DE INFORMACIÓN FINANCIERA	77
5	ADECUAR LOS PROCESOS DE CONOCIMIENTOS DE FINANCIAMIENTO	14

In this first section we have the skills that college considered as posing a higher deficit in university education is "design and evaluate financial information systems" 77 (63.11%), followed by "adapt processes knowledge of financing" 14 (11.47 %), the "interpretation costs" 13 (10.65%), "designing accounting procedures" 12 (9.83%) and finally, "languages".

Figure 6. Transverse skills with greater deficit in university education

## CONCLUSIONS

This paper shows an approach from the perspective of student employment status, especially those that make up the first generation of graduates in accounting with a focus on skills, which describes the reality of university performance and support to them It provides students to successfully bring their integration into the world of work.

Employment. The various ways in which the student learns the possibilities of joining the productive sector are through government sources, media and press, relegated the university, where more emphasis must work to achieve the corporate goal .

From early start your job search, but it is up to the 5th and 6th semester when it achieved more. It can be inferred that this is due to lack of knowledge of his career and not enough to meet the demands of the workplace.

A large number of students find that when they try to stand occupationally most commonly apply them individual interviews, psychometric tests and theoretical, aspects that should become more familiar throughout his career.

It is alarming to see that no university employment programs in which they participated, therefore, can not receive the benefits that are derived from it.

Most students are working to a pattern, so it is important that the authorities emphasize entrepreneurial programs. Also, not all work in their own career activities; several work doing other activities and also agree to it. However, all agreed that their college preparation helped achieve insertion.

Guidance-counseling and job skills. The students receive information comes from two major sources: self-employed and college; in this case, the institution must conduct more impactful actions to prevent students divert their attention to find jobs. Of the cases received no satisfaction counseling. The interest of students to be provided with training and guidance in universities is ratified.

The generic competences of the race's degree in accounting are considered quite important for students because they provide them with the tools to meet the requirements of the productive sector. They consider that the professional skills they receive from the university are important for their formation, however, emphasize that they have not been promoted correctly: 1. Design and evaluate financial information systems, processes 2. Adapt financing knowledge 3. Interpretation of the costs, 4. Design accounting procedures, and 5 languages.

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