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## Contextualización en la búsqueda de la calidad educativa: El caso de la contaduría pública y las facultades de Administración Industrial

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# Contextualization in Search of Educational Quality: Public Accounting and the Faculties of Industrial Administration, a Case

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*Abstract:* This paper results from a prospective analysis of the determining factors and/or variables in the education quality in Higher Education Institutions. These variables are related to the triad instituted in the educational community, under the concepts provided in the Act 115 from 1994, *General Education Act in Colombia*. This Act is taken as a benchmark for the quality-related achievements before the university life. This triad is grounded on Act 30 from 1992, which provides the public service of higher education. This paper aims to disclose the importance of the whole context in which the student, teacher and the educational community make progress. The role of government policies relevant to the current issues in educational, social, childhood and adolescence topics lead into quality education issues as a recurrent determining factor in the improvement plans of the institutions.

*Keywords:* Education, Quality, Public Accounting, Industrial Administration

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*Contextualización en la búsqueda de la calidad educativa: El caso de la contaduría pública y las facultades de Administración Industrial*

**Resumen:** Este artículo es el resultado de un análisis prospectivo para determinar los factores y/o las variables de la calidad educativa en las instituciones de educación superior. Estas variables se relacionan con la tríada establecida entre la comunidad educativa, bajo los conceptos dispuestos por la Ley 115 de 1994: Ley general de la educación en Colombia. Esta ley se toma como marco de referencia para los logros relacionados con la calidad en la vida universitaria. Esta tríada está fundamentada en la Ley 30 de 1992, que dispone el servicio público de la educación superior. El objetivo del presente artículo es divulgar la importancia del contexto completo en que estudiantes, profesores y comunidad educativa adelantan sus actividades. El papel de las políticas gubernamentales relevantes para los asuntos actuales en materia de educación, sociales, infancia y adolescencia conducen a considerar los problemas de la calidad de la educación como un factor determinante y recurrente para el mejoramiento de los planes en las instituciones.

**Palabras clave:** educación, calidad, contaduría pública, administración industrial.



## **Introduction**

Today's world places high-end demands on the inhabitants, such as the social, economic, technological and generational aspects. People are required to have the following skills (Aramburuzabala, Cerrillo & Tello, 2015, p. 82):

- To explore problems
- To search for information
- To clarify the problem and its causes
- To identify the main forces influencing the problem
- To identify trends, connections, patterns, sequences and relationships between phenomena
- To search for solutions
- To evaluate solutions using value-based criteria
- To implement a solution
- To take action

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It is necessary to emphasize that each one of these aspects has a close relationship to the daily experiences, with the basic experiences in the search and achievement of human knowledge by generations. Likewise, these practices are framed in a specific context, and each one of them has great significance. The experiences are heterogeneous, some of them are distant and others are inherent to each human being. In this case, the student or trainee is a primary agent of his/her learning and knowledge application, where these contexts and learnings are highly correlated.

The instances and/or demands outlined above are into and throughout the existence of every human being, and bring with them various skills that allow students, teachers and the educational community to participate actively and positively in the development of their thoughts. This is achieved by using reflections and questioning through skills, enabling a passion for a profession that brings personal and societal progress in a broader sense.

Some Latin-American countries, in search of the well-being and the effective-efficient improvement of their nations, undertook this endeavor

and started some studies that would determine the relevance of the study programs and the quality of Higher Education between 2000 and 2006. Mexico, in 2006, formulated plans aimed at providing the curricula of the productive sector with more flexible thinking in a globalization process. This country has included the business sector in the studies, which resulted in the acceptance of recently graduated professionals under these knowledge apprehension modalities. The result was reflected in the generation of high qualification, self-evaluation and external evaluation rates for quality assurance, and an overall progress that included all sectors in the country (Montes, 2013). These achievements are meritorious for the development of the societies.

At this point, it is crucial to think about the term quality itself. This is a complex term since its composition requires both a qualitative part and a quantitative part valued within the educational processes in Higher Education Institutions. In this sense, quality in education indicates efficiency and effectiveness criteria, relevance, coverage, equity, teamwork, and professional competence, among other features. These factors are associated with quality in high-performing academic faculties in Colombia (Flórez-Peña & Rojas-Cristancho, 2010).

Specifically, according to some authors (Valdés Rojas et al., 2015), quality is defined as a structure based on a pattern, which is understood as a set of standards that establish both the theory and practice for international academic evaluation. These elements, adding the experience of the institution in the country, must be satisfied to guarantee the national accreditation for a university. The formulation of the quality standards seeks to identify an ideal approach model applicable to universities that will define the substantive processes in the institutions. Quality is the conjunction of academic excellence and revolutionary methods with social relevance in its broadest sense. It has the mission of relating vital factors such as knowledge of the contexts in which a society develops, specifically in an educational community, to its members.

Other factors are also important, such as efficiency and effectiveness of the processes and the responsibility to prepare and find qualified professionals with high-level tools, techniques, skills, competences and capabilities. Institutions must provide the criteria to bring solutions to the different problems through teamwork, motivation and the continuous search for new challenges, opportunities and both personal and professional satisfaction.

Regarding the effectiveness factor, an earlier mention was made in this paper. It is one of the most representative factors since it is a transcendent determinant in the education quality in Higher Education Institutions. This factor is the apex that adds the efficiency and effectiveness of the educational actions of a country or region. This point is elaborated later.

In Colombia, an important determinant that defines the quality of education is the institutional articulation between secondary and higher education. The fact that knowledge and previous experience of students from the family and/or work environment build functional knowledge and establishes a path toward the desired result cannot be omitted or ignored. This fact has implied a series of modifications to the curricula, giving greater weight to basic areas and generating more action spaces in generic areas, thus allowing students to share spaces and knowledge as an interdisciplinary experience.

Efficiency and effectiveness are not visible in the short term to the naked eye. The process standardization and their achievement related to education at all levels is a subjective, intrinsic, and individual process. In this sense, these aspects converge in the student and the community. It is stated that efficiency and effectiveness are perceptible according to what the student desires and to his/her expectations regarding one's development, not only in a professional way but in a personal way.

At this point, the student distinguishes and evidences the quality provided by the alma mater. It is an important state where the difference can be perceived. However, it should be noted that quality improvement will always have a result, i.e., the preventive and corrective action of the activities developed during the teaching-learning process. That result is called continuous improvement and is a secondary scenario where quality is most clearly seen.

Educational quality provides a quantifiable and verifiable descriptor that for no reason can it be overlooked. It is important to point out that educational quality, and everything that revolves around, is the root to its conception. Self-evaluation is the visualization of the educational process as a whole and from different standpoints, including educational management, teaching with the role of the teacher as neurolinguistic connector and research coupled with the educational extension.

The clear notion that quality is based on and conceived of in Higher Education is detailed in three ways: Characterization of the university teacher, functional teaching as an orientation for life, and the concerted research.

Therefore, it is important to cite that famous quote by the physicist and mathematician William Thomson Kelvin (Lord Kelvin): “When you can measure what you are speaking about, and express it in numbers, you know something about it, when you cannot express it in numbers, your knowledge is of a meager and unsatisfactory kind” (Muller, 2014). This quote describes an endless number of scenarios in which the so-called Educational Quality in Colombia—and several countries—should be strongly based on the Self-evaluation. It is transcendental to define what kind of education is being provided, the planning, the appropriate resources, how to proceed in different environments and contexts in the face of an increasingly demanding triad or educational community, and to determine whether the topics addressed in the different levels are functional. These and other issues will allow us to define education and its quality indicators.

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Once the term Educational Quality has been defined, the context must be identified, and measurements taken. At this point, the National Ministry of Education plays a significant role through the National Accreditation System and the National Accreditation Council, agencies in charge of establishing the variables that determine quality education through the self-evaluation mechanism and institutional accreditation for Higher Education Institutions. Likewise, these agencies are responsible for verifying that the established variables are fully complied according to the guidelines, both qualitatively and quantitatively, which allows for a clear, verifiable, and organized visualization of the compliance items for Higher Education Institutions.

The recurrent mention of the “context” should not be understood as the delimitation of quality education to the incidence or social development place of the student or graduate within the educational community. The context should be understood as a reference to the global village, as well as the functionality of the knowledge that provides greater maneuverability when facing different situations and the complexity of the relationships daily experienced.

This is important because we are already living in a planet convulsed by ongoing changes in different areas, where social relations are ephemeral and in continuous mobility. Teamwork and agile and appropriate decision-making ability in different contexts are a fundamental part of

the development, equally important for all active members of an evolving educational community, highlighting that the educational community is formed by the triad of parents, students and teachers.

In Colombia, as in other Latin-American countries, higher education institutions are called upon to play important roles in areas such as state administration, production, the economy, social welfare, financial development and communications in terms of improving the process quality. This is the case of universities such as the Antonio Nariño University (UAN) and the Pedagogical and Technological University of Colombia (UPTC), with the Faculties of Administrative and Economic Sciences and the undergraduate programs in Public Accounting and Industrial Administration, which laudably frame the dissemination and application of scientific knowledge that promote the development of modern societies in close connection with the context they are developed in (Valdés Rojas et al., 2015).

However, the improvement in quality in these Colombian Higher Education institutions, both in the teaching-learning process, administrative management, technological and financial infrastructure, students, teachers, research, institutional welfare, graduates, directors among others, have allowed significant progress in several areas, since these factors are not static. On the contrary, both in theory and practice, they are dynamic, interacting with each other as a system. The factors discussed herein are those embodied in the “Guidelines for the Accreditation of Undergraduate Programs”, prepared and jointly developed by the National Accreditation Council, associations of higher education institutions and the academic community, based on the experience accumulated by the participants. These guidelines reflect the effort to improve the self-evaluation processes and harmonize the criteria with the new challenges of Higher Education in the context of national and global dynamics (National Accreditation Council, 2013).

## **Local Context**

This description details the development process for the long-awaited Educational Quality Certification in the undergraduate programs of Public Accounting and Industrial Administration. These programs belong to the Antonio Nariño University and the Pedagogical and Technological University of Colombia, respectively.

In the Self-Evaluation process, as its name implies, programs are evaluated internally and from different standpoints using tools designed by the areas directly responsible for the processes. It is very important to have a dynamic, coherent work team that has defined the way forward, and with contributions generating value. This allows the process to maintain group cohesion seeking continuous improvement in integrated management, teacher characterization and effective research between teachers and students.

The self-evaluation process for Accreditation purposes, which leads to the certification of the program's quality, provides a logical guide regarding the conditions that a Higher Education Program must fulfill.

This guide incorporates and integrates all educational agents, with factors, characteristics, and aspects such as:

- Students and their social, behavioral, cognitive and competence development dimensions.
- Teachers, their profiling, linkage, abilities, and competences.
- Program planning, their mission and vision, educational program projects, among others.
- Research, research lines, production, teacher's performance, and students participating actively and concertedly.
- Impact and relevance of the programs in the environment; relevance as a meeting point between the programs and the context they are developed in.
- Graduate professionals, follow-up and participation of graduates in society (real-life experiences).
- Academic processes according to new trends and the contexts they take place in.
- Institutional well-being, planning of the different activities and the active participation by the educational triad (parents and society, students, and teachers).
- National and international visibility, mobility planning, management, and statistical evaluation.
- Physical and financial resources, a listing of the existing infrastructure, which allows carrying out the substantive functions of the educational process.



The self-evaluation process suggested by the National Accreditation Council (NAC) involves interdisciplinary and complex work based on the analysis and evaluation of the discussed factors. If the process is adopted within the study programs, understood both as an external evaluation and permanent internal evaluation, it will represent a competitive and comparative advantage among Higher Education institutions. Please see Figure 1.

**Figure 1.** Journal of self-evaluation activities

Bitacora actividades autoevaluación-UAN								
Lider de factor:				Factor:				
Fecha	Area	Colaboración de la UAN (Persona que atendió la visita)	Reviso		Documentos Revisados, acciones, ETC.	Observación/ Detalle	Firma lider de factor	Estudiante
			Si	No				

Source: own work

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The successful formation of the team for the self-assessment exercise and compliance with quality standards, is largely due to the factor selection, considering the profiling. Each team must be integrated as an interdisciplinary group, including students, teachers, administrators, directors, and graduates. In terms of profiling, it is a key tool for building effective teams. For example, if the “Students” factor team is desired, the profile of each member must contribute to the development of the team and there must be a member who knows the elementary problems of the students, their needs and what is related to the student regulations, as a behavioral and statutory reference of the Institutions.

The first applied tool is the SWOT matrix representation, which determines the Strengths, Weaknesses, Opportunities and Threats belonging to each factor. This allows establishing the current status of the program, providing a diagnosis of the key points for intervention. This diagnosis is reflected in the planning of the actions that allow the consolidation of the teaching-learning process under the suggested quality standard for the provision of the service. Please see Figure 2.

Figure 2. SWOT Matrix



Item	Fortalezas	Item	Debilidades
1		1	
2		2	
3		3	
4		4	
5		5	
<b>Est. Ataque (F-O)</b>		<b>Est. Mejoramiento (D-O)</b>	
Item	Oportunidades		
1			
2			
3			
4			
5			
		Est. de Defensa (F-A)	Est. de Supervivencia (D-A)
Item	Amenazas		
1			
2			
3			
4			
5			

Source: own work

This approach allows an effective measurement (without being excessive) both of the quality of substantive activities and the set of concomitant factors with the same relevance as the main factors in the diagnosis and evaluation of the institutions. With the application of the SWOT matrix, criteria-related activities are obtained, allowing decision-making, and determining a certain quality degree. In addition, the evaluation enables a process that guarantees successful decision-making and data systematization. New information from the process organizes resources and ratifies (or discards) the application of pedagogical techniques. Through the application of this methodology, the work team can reflect on its actions without deciding the state of the educational quality of the programs, since they have not enough evidence, inputs, or contexts to make effective judgments.

The document obtained from this qualitative assessment enables to measure, as a percentage (or to some degree), how close or far the institution is from the standard-compliance goal. On the other hand, this document is not fully assertive.

Having completed this stage, the feedback process plays a very important role. One technique that generates value in the determination of the educational quality is the construction of the so-called “peer evaluation” since it generates relevance to the programs from the inner knowledge. The evaluating peer can be a teacher, a student, a graduate professional, a manager or an administrator who evaluates the results obtained by the person in charge of applying the SWOT matrix to each factor. The results from this evaluation may not fully respond to the quality standard, but provide a basis for establishing what other factors and to what extent compliance with the positive quality result may have an impact, or whether, on the contrary, it negatively affects the achievement of compliance with the standards proposed by the National Accreditation Council (NAC).

The role of the peer evaluation is not aimed at criticism, nor the detection of shortcomings, the insertion of comments, findings or non-conformity situations that affect the quality of the process of a single activity or service. On the other hand, under the established and agreed criteria, an organized analysis must be developed related to the obtained results that lead to the establishment of solution alternatives. This analysis should be open and encourage the active participation by the members of the self-evaluation team. Discussions may emerge, but they must be positively focused to empower the programs, finding the baseline for the achievement of the objective. In general, in this part of the process, only qualitative aspects are revealed and according to Gómez & Sánchez (2013) are relevant because they shed light on “the relevance, impact, transcendence, systematization and degree of satisfaction”.

By providing added value to the process, communication within the self-evaluation group poses great importance for the mentioned programs. The development of socialization activities should be everyone’s task, which should be done in a cross-cutting way and applied to stakeholders such as students, parents, teachers, administrative staff, and managers. This action is justified since the knowledge of the current state of the programs and their future will be transformed by the implementation of improvement measures in Educational Quality. It is important to remember that science

and technology have allowed communications to move forward in such a way that stakeholders have enough tools to obtain truthful, real-time information and in compliance with the characteristics required by the quality processes of this sector.

The development of the self-evaluation development includes some variables referred in the guidelines of the National Accreditation Council and must be analyzed, compared and evaluated with the reality of the programs. This implies the use of instruments such as checklists, which allow a comparison between the “must be” and the current situation. Nevertheless, although the checklist provides some key points, it is important to incorporate a checkbox that shows the possible observations in detail, and an additional checkbox for the pertinent improvement action, without losing sight of the evidence and the existing correlation between the different proposed guidelines. Please see Figure 3.

**Figure 3.** Evidence Checklist by factors

	Proceso acreditación programa de contaduría pública			
	Hoja de información check list evidencias por factor			
	Area:	Docentes programa		

Característica N.º	Aspecto	Cumple	No cumple	Acción de mejora	Soporte (área, ubicación, tipo físico, magnético)
<b>Factor</b> Misión, Visión, PID, PEP					
<b>Factor</b> _____		<b>Lider de factor</b> _____			
<b>Estudiantes</b> _____		<b>Egresados</b> _____			

Source: own work

Once the qualitative analysis is completed, quantitative analysis cannot be left behind: It is an instrument that allows the completeness to the self-evaluation process with accreditation purposes, in search of the Educational Quality. The NCA has established a series of mechanisms to allow process managers to determine the measure of compliance with quality factors in the respective programs. Thus, through the institutional webpage of the Colombian National Ministry of Education, a platform is presented to assign different weights to the various characteristics attributed to each factor by importance level (High, Medium and Low). This focuses the idea on the theory for the qualitative analysis so that the factor weighting derived from the characteristics weighting is expressed as compared the whole.

This assessment estimates the institutions, their projects, and programs, detailing the compliance percentage and the descriptive justification for the assigned value. Please see Figures 4 and 5.

**Figure 4.** Weighting factor 1 (Mission, Institutional and Program Project)

Características		Ponderación como importancia relativa respecto al total	
Misión, Visión y Proyecto Institucional			
Proyecto Educativo del Programa			
Relevancia académica y pertinencia social del programa			
		<b>100</b>	

Factor	Características		Ponderación como importancia relativa respecto al total	Ponderación del factor, derivada de la ponderación de las características expresadas en relación con el conjunto
1	1	Misión, visión y Proyecto institucional		
	2	Proyecto educativo del programa		
	3	Relevancia académica y pertinencia social del programa		

Source: own work

**Figure 5.** Example of Student factor weighting

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**Factor 2: Estudiantes**

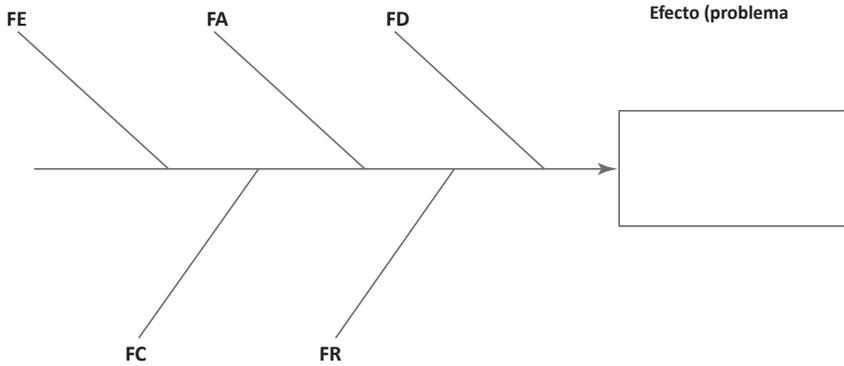
#	Características	Nivel de importancia						Peso	Justificación
		Alto		Medio		Bajo			
		Ponderación							
		10	9	8	7	6	5		
4	Mecanismos de ingreso								

Source: own work

It is worth mentioning that the desire to achieve accreditation codes and certificates should not lead to the abandonment of the human, even ethical component, nor the social environment. On the contrary, it should be a convergence point of the acquired knowledge oriented towards improvement. The most asset within the team is always the human being, who empowers the organizations as well as the processes within them.

Once the qualitative and quantitative measurements are weighted, the work teams of the self-evaluated programs proceed to design the respective improvement actions. Likewise, this process is done under the designed template for this case, defining deadlines as a commitment to improvement, both for the programs and the auditors and the NAC. Please see Figures 6 and 7.

**Figure 6.** Identification of factor deviations



Source: own work

**Figure 7.** An action plan, improvement action and closures

	Acción	Responsable cargo	Plazo días calendario	Recursos	Fecha límite de cumplimiento
1					
2					
3					

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**Efectividad (Diligenciar únicamente cuando se determine el 100% del cumplimiento a los planes de acción)**

¿Desapareció la desviación?      Sí       No

Si la desviación se mantiene indique las razones:

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Source: own work

Simultaneously to the qualitative and quantitative analysis of the programs, the “Appreciation of Initial Conditions Document” (DACI, after the Spanish acronym) must be prepared. It states in an organized and descriptive way the development of the implementation of the system. This document sets out the evidence that supports each factor in the institutional, legal, academic, welfare, financial and infrastructure aspects of the respective programs.

This documentation is submitted for further review and approval. Once the process has been completed, a visit is scheduled according to the NAC suggested schedule. This visit takes one day. The results are provided in writing and can be Approved, Approved with recommendations or Rejected.

In case of rejection, the NAC suggests the institutions a new self-evaluation and submit the new report, scheduled exactly one year after the first visit.

## Trends

The future and current trends that the measures of Higher Education institutions should point to worldwide, in Latin America and in Colombia include insights from several authors. This is the case of Perales, Jornet & González (2014), who through the contextual review of Spanish education, in the public policies to measure both the governmental and private schools/colleges, raise three aspects to take into account in the promotion of the education quality in that country: 1) to find a measuring methodology that assures the change from traditional pedagogy to teaching by competencies; 2) to evaluate teacher training plans; and 3) to use new technologies both in the classroom and when assessing knowledge acquisition. All these recommendations are focused on student-teacher interaction, being the teacher a guide and the student the perceiving agent.

In Latin America, countries such as Peru, have opted for innovative measurement models based on continuous improvement, like the specific case of the CIP (Continuous Improvement Plan) methodology, which allows the evaluation, measurement and improvement of the curricular plans for all the dependencies of education from the use of fourteen (14) tools, including factors such as the follow-up of graduated students, competencies, students, teachers and professional ethics (Moreno, 2012).

It is worthy highlighting the views by Rojas & López (2016), who emphasize the importance of measuring integration and the impact that postgraduate courses have on the socio-demographic sphere and their integration with the professional training level. In this sense, Chile intends to achieve sustainable research and development at all levels of higher education, and the ten measures proposed (Cuño, 2016) to improve higher education in Latin America. , Here you are some very interesting:

- Guarantee university autonomy
- Democratized internal university governments
- Permanent increase in resources for higher education
- Autonomous expense control system
- Consolidate the socio-cultural university model

- Increase the investment focused on environmental impact
- To design quality control mechanisms adaptive to the contexts
- Not to outsource the quality control mechanisms of higher education institutions to other state entities
- Take into account the impact indexes for the research carried out by each institution
- To guarantee the connection state-university-environment

In the Colombian context, not quite different from the whole Latin-American reality, authors such as Ruiz & Maquilón (2015), based on previous research, have managed to identify the key points on the road to quality in higher education such as: strengthening basic skills, privileging learning that favors personal and cognitive growth, and transformation of pedagogical processes based on innovative techniques. A much deeper analysis is made by Soto & Forero (2016), taking as a cornerstone the financial stability, which would report increase in quality in higher education, mostly relying on the creation of academic networks and pedagogical changes that keep an active use of the new information and communication technologies (ICTs).

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## Conclusions

The backbone for quality in Higher Education in Colombia, and worldwide, is to train the professionals in skills and abilities. It allows the contribution to the development of the nations without ignoring the experiences that teachers, students, and directors have, representing an added value for the success in the university management.

Self-assessment processes, in search of educational quality, should not be seen as barriers imposed by governments. On the contrary, they should be understood as a strategic benefit package that will allow institutions and their programs to find change alternatives towards the improvement of substantive processes through efficient management as well as the identification of new trends and perspectives for integral development, thus building an epistemic and social fabric in the countries.

The questions to solve are: Should quality education pervade the whole society? What is happening with those professionals who do not explore the problems they face? Do they not identify the root of the problems, do

they not identify the sequences and/or relationships in the search for a solution? Maybe these seems like isolated questions, but it is not actually the case. This problem is still out there, even in many developing countries. For all these questions the answers are Quality Education, proper access to it, suitable valuation of a country's human resource, skill development for the human resources and the detection of the nation's strengths that result in the general well-being, closing the slings and large gaps established among the people.

The Antonio Nariño University (UAN) and the Universidad Pedagógica y Tecnológica de Colombia (UPTC), with their undergraduates Programs in Public Accounting and Industrial Administration, are committed to the self-assessment process for institutional accreditation purposes, following the guidelines provided by the National Council of Accreditation of Colombia. Both universities have an absolute interest in the quality objective achievement as a starting point for the establishment of substantial changes in the educational communities of the focus areas.

The new contexts of the global village phenomenon demand that Higher Education institutions, through the establishment of their methodologies, guarantee a competencies-based teaching-learning process, using the information technologies as a management tool.

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