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Configurations in the Foundation of the Professional Practice of Public Accounting in the Era of the 4th Revolution in Latin America

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Abstract

Through the development of this research, it was intended to show that, throughout the history of education, especially in the training of accounting professionals, there are many reasonings that are handled as to what should be taught in the process of learning-teaching, in order to offer the labor market a professional that is more sensitive, more tolerant, and more willing to empower themselves in the accounting profession and their workspace, for this reason the methodology used required combined processes, operationalized by the procedure of case studies in organizations with well-structured accounting departments.

Consequently, it is predicted that this article will provide some guidelines, on the needs of economic entities, in terms of the training of accounting professionals, so that they can perform their functions in international contexts, especially in Latin America, in the era of the 4th revolution.

Keywords: *Accountants training, teaching, and learning, accounting education, free and interpretation, training for life.*

Introduction

We are going to begin this section by mentioning that, since Greek times, education has been debated between several aspects, since it has always been characterized by two interests: either one trains for life, or one trains for work. In the special case of accounting education, it has also been permeated by a pragmatic process, where the paradigms of the foundation of the new professional in the era of the 4th industrial revolution intervene. Thus, Cano, (2001; pp. 56). He states that classical Greece assumed manual work as improper of free men and any instrumentalization or pretension in this sense was considered ignoble of the ideal of man proper of that society: "Classical humanism wants to form the human being in himself, available for any particular activity, in whom no specialization limits his possibilities. This happens even when it is a technical profession, as was the case of medicine, the Greek retains a certain nostalgia for the general preparation and is dissatisfied with the specialty. For his part, Comenius, John Amos (1968, pp. 121-132), tells us that the Greek did not disdain technique because he did not know it, but rather because he was convinced that all specialization mutilates the personality".

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Due to this expression, a content analysis was carried out, using codified categories based on the rhetoric and selected fragments of the interviews conducted with the heads of the accounting departments of the organizations, as well as an observation process and document review, using qualitative analysis software. It was observed that the training required by the companies of the new accounting professional is that training that provides a managerial, financial, and business control vision, working together with the other members of the organization.

For its part, the academy requires an accounting researcher with a greater capacity for analysis and synthesis, because currently we see that accounting education in Latin America has changed towards a system that can be given coherence and validity, through the interpretation of complex relationships between the elements, to which a teacher attributes a certain connection and interpretation and transmits it as a whole similar to someone who is in the process of training, because it is well known that accounting education has been debated between several aspects, as well as education.

However, and in general terms, it is necessary to mention that accounting professionals who intend to be educated through traditional training processes, inherited from the COVID-19 pandemic, distance and/or virtual education, must be sufficiently autonomous and responsible for their actions in the learning-teaching process, since they must achieve what in Kantian terms is intended of education, and that is that accountants come of age, where responsibility predominates over all their actions and are autonomous, i.e. they must be educated responsibly and without resorting to excuses, that is to say, they must be educated responsibly and without excuses, their main attitude towards others must be "zero justifications" and they must assume all the responsibility that these training processes imply.

In this order of ideas, Latin American Universities must be very clear about what they are training professional accountants for, because we must be clear that either we train for life, or we train for work. It is worth noting that at the historical moment when industrialization appears, the school system shapes curricula that leave aside this Greek tradition and become entrenched in the idea of producing useful subjects; tradesmen and employees capable of responding to the needs implied by the birth of technology.

Though, it should be mentioned that there are two interests that have always characterized education: either we train professionals for life, or we train them for work. Thus, we are currently at a time when the school system produces employees rather than thinkers or autonomous men. Every level of education aims at an instrumental training that exercises knowledge only if it is applied in practical matters. More than the fact of knowing, today's training is focused on know-how, it is pragmatic and instrumentalist, especially in the training of accounting professionals in Latin America.

Knowledge, which until now did not have an instrumental objective, according to Cano M. A., (2003, pp. 74-96), has become a tool at the service of nascent capitalism. With the passage of time, it will begin to displace any rational exercise that is not at the service of what is useful, being education what is useful, that is how we currently find ourselves at a time when the school system produces employees, rather than thinkers or autonomous men. Each scale of education has as its objective an instrumental training that exercises knowledge only if this knowledge is used in practical matters, rather than towards knowing how to be and knowing how to know, today's training is focused on knowing how to do.

In this order of ideas, it should be mentioned that, according to Coleman (1966, pp. 36), in Latin America it was said that in the 1960s the people were considered ignorant and had to be enlightened. And educators had the duty to sow the truth in the heads of alienated adults.

By the 1970s there was already a reaction against such messianic thinking, but it fell into the opposite extreme: mythologizing the knowledge of the people. Before, the people did not exist as a subject producing knowledge, now they know everything; therefore, the role of the popular educator is to keep silent, to become the secretary, to take note of the truth that slowly awakens from a deep sleep.

However, by the 1980s, an attempt was made to avoid the two previous mistakes. And the existence of knowledge is recognized in both the people and the educators; both must have their say. However, very little or almost no progress has been made in the operationalization of this encounter. The pedagogical statement has been constructed, but no progress has been made in didactics. The decade of the 1990s is the decade of the response to this problem of education. The dialogue of knowledge has several presuppositions:

1- Knowledge exists in the people.
2- The people permanently construct and reconstruct their knowledge.
3- Within the popular knowledge there are several forms of knowledge that must be developed.
4- All the members of the same community do not possess the same knowledge, nor do the common knowledges have the same degree of development.
5- There is scientific and instrumental knowledge.
6- Both the people and the intellectual are multifaceted. That is why not all research can be polarized towards knowledge of an intellectual order.
7- There is artistic, affective, religious knowledge, among others, and these coexist, i.e. coexist simultaneously in the subjects (individual and social); perhaps rather than knowledge, it is more appropriate to speak of their own mentalities.
8- The different types of knowledge are intertwined, and their transformations are determined by each other. Hence, it cannot be said that a change is due exclusively to new information, since it also depends on socio-affective aspects, for example.
9- Knowledge is constituted by conceptual frameworks and operational strategies.
10- The steps from one knowledge to another are not linear; in fact, the steps from one knowledge to another are not always the same in all subjects or in all social groups.
11- Knowledge does not occur exclusively at the cognitive level; it also occurs in the various human facets.
12- The validity of a particular knowledge is relative to sociocultural conditions. There is, therefore, no single criterion for judging which is the best knowledge to be developed.
13- Everything nowadays has a logical and coherent explanation, therefore, there are no longer privileges for the phantasmagoric imagination of centuries ago.
14- Education must transcend from the instructional to the autonomy of the learners so that they are the ones who propose and develop their learning process.

Based on these postulates or assumptions, educational institutions permanently speak of two types of knowledge. 1- Everyday knowledge, and 2- elaborated knowledge, the first one accounts for the knowledge, the way of understanding and interpreting that are necessary for an adequate social development on a daily basis. It is the stock of knowledge that guarantees the reproduction and production of the social world to which one belongs. From this point of view, knowledge is indispensable for giving meaning and interpreting experiences, and from it derives not only a way of thinking, but also a way of proceeding. Everyday knowledge, to a large extent, precedes the subject. It exists beforehand and is therefore assumed as truth, as basic certainty. Elaborated knowledge is that whose knowledge presents a degree of systematization, and whose principles and rules allude to methodical systems of inquiry. This knowledge is adequate not only to face problems and events in specific circumstances, but also transcends them, constituting true principles of a more general order that prove to be valid in different conditions and moments of the social practice of the subjects.

Today, in the 21st century, and in the era of the 4th industrial revolution, we are witnessing the dehumanization of the world, because we are living a process where machines are the ones who give us answers to our complaints and claims, machines are the ones who provide us with the money we have saved and which we intend to withdraw from our accounts, This, together with the technological evolution whose risk of alienation of personality, implicit in the obsessive forms of propaganda and advertising, in the conformism of the behaviors that can be imposed from the outside, to the detriment of the authentic needs and of the intellectual and affective identity of each one.

It is necessary to understand that all knowledge involves a risk, and it is no other than the risk of error and illusion. Distance education and face-to-face education mediated by information technologies, or present and future virtual education must always count on this possibility. Human knowledge is perishable and is exposed to seductions, to errors of perception or judgment, to revolutions and noise, to the distorting influence of affections, to the imprinting of one's own culture, to conformism, to the merely sociological selection of our ideas. One might even think, for example, that by stripping all knowledge of affection, we eliminate the risk of error. It is true that hatred, friendship, or love can blind us, but it is also true that the development of intelligence is inseparable from that affectivity. Affectivity can obscure knowledge, but it can also strengthen it.

It is inevitable to mention that one of the most important tasks of education should be to teach a knowledge capable of criticizing one's own knowledge. We must teach to avoid the double alienation: that of our mind by its ideas and that of the ideas themselves by our mind. "The gods are nourished by our ideas about God, but they immediately become ruthlessly demanding." The search for truth demands reflexivity, criticism and correction of errors. But, in addition, we need a certain conviviality with our ideas and with our myths and paradigms. The first objective of education in the era of the 4th revolution will have to be aimed at providing students with the ability to detect and correct the errors and illusions of knowledge and, at the same time, to teach them to live with their ideas, without being destroyed by them.

Development and Review of Literature

In an ever-changing world, one of whose main engines seems to be social and economic innovation, a special place must be given to imagination and creativity; manifestations par excellence of human freedom that may be affected by a certain standardization of individual behavior. As stated by (Cano M. A., Retos y estrategias de los contadores públicos del siglo XXI más allá de los estados financieros, 2003, pp 74-96). This 21st century, and especially the 4th industrial revolution, needs very diverse talents and personalities, as well as exceptional individuals, which are also essential in any civilization. Therefore, young university students should be offered all possible opportunities for discovery and experimentation in the aesthetic, artistic, sporting, scientific, cultural and social fields, which will enhance the attractive presentation of what previous generations or their contemporaries have created in these areas: In schools, art, philosophy and poetry should regain a more important place than the world gives them in many countries, where teaching is more interested in the utilitarian than in the cultural. The desire to encourage creativity, innovation and imagination, should also lead to revalue oral and written culture, and knowledge drawn from the experience of the child or adult. The aim of this development is the complete unfolding of man in all his richness and complexity of his expressions and commitments: individual, member of a family and of a community, citizen and producer, inventor of techniques and creator of dreams.

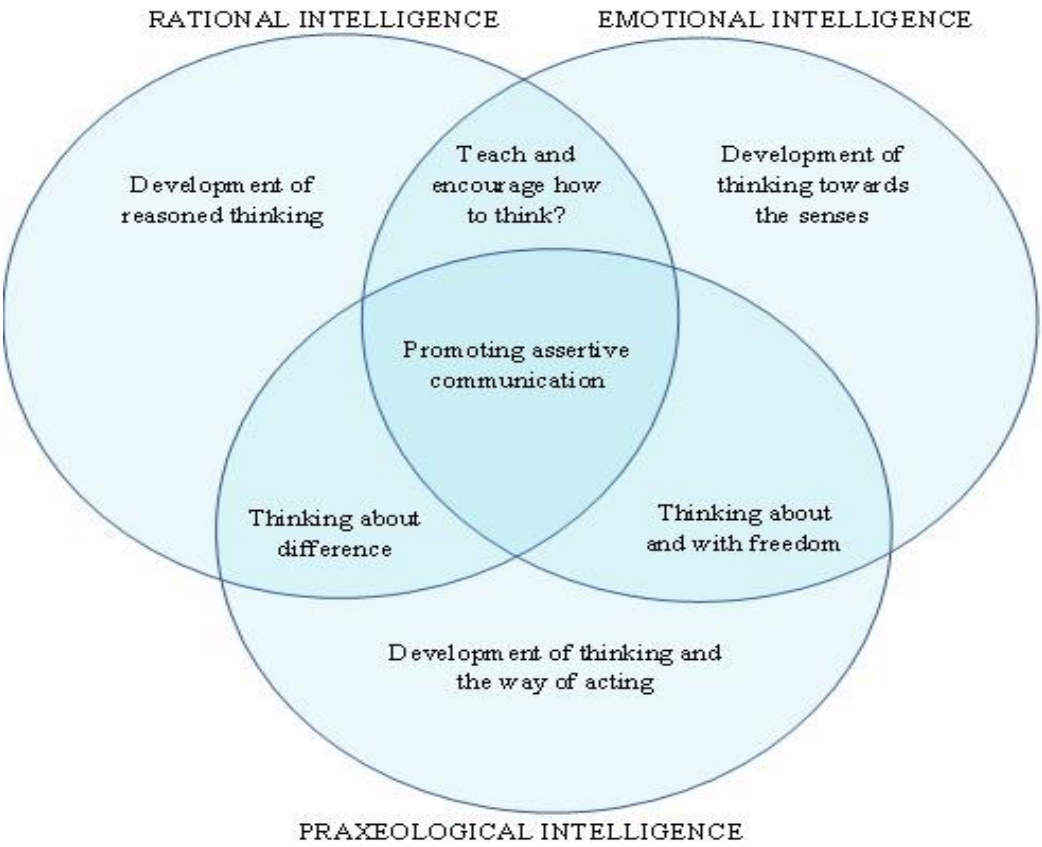
This improvement of the human being, which goes from the very beginning to the end of life, is a dialectical process that begins with self-knowledge and then opens up to relationships with others. In this sense, education, whether it is face-to-face, face-to-face mediated by information technologies, at a distance, or virtual, must start, above all, as if

it were an inner journey, whose stages correspond to those of the constant maturation of the personality. In the case of a positive professional experience, education, as a means to achieve this realization, is therefore both an extremely individualized process and a reciprocal social interaction or structuring.

Therefore, the accounting professional of the 21st century, in the era of the 4th industrial revolution, must be a man graduated from an academy, who has been prepared to face the challenge of professions that change rapidly and permanently. This will require educational institutions to make a series of efforts to accredit and modernize their curricula, to have up-to-date bibliographic sources that are always available, so that students can access cutting-edge disciplinary knowledge, sufficient and intelligent IT infrastructures, and professionalized teachers, competitive salaries for full-time teachers that allow them to devote themselves fully to teaching, research, social projection, preparation of papers for national and international events, indelible attention to students in research work and the preparation of texts and guides for the development of academic programs. (Cano M. A., Retos y estrategias de los contadores públicos del siglo XXI más allá de los estados financieros, 2003, pp. 74-96).

The programs of higher education institutions in other countries focus education more towards the analysis part, in the objectives of these, one of the most important, is that it is intended that the information is very useful to the end user, that education is distance, virtual, face-to-face mediated by technologies or face-to-face, be a tool for the society in general, that is concerned not only to get professionals, but of the social environment of the people, that is something that contributes to the fight against bad education, at all levels, both in public and private universities, it seeks to be an optimal, fair and ethical education.

Nowadays, new theories about the brain division are being discussed; previously it was thought that the brain was divided into rational and irrational. It is now known that this theory was not correct and three major divisions have been developed: The neocortex, in charge of the rational; the pre-frontal limbic area, in charge of emotions; and the primitive brain, which is in charge of our automatic functions and movement, indispensable for our actions in the world. We speak, then, of a rational intelligence, an emotional intelligence, and a praxeological intelligence.



Source: Own elaboration (Cano, M. Abel. 2022).

Figure No. 1. Presentation and management of the intelligences for the formation of the international public accountant in the era of the 4th revolution.

Rational intelligence: Indispensable foundation of education since the 12th century when the Universitas was born: the rational came to rule the world. Faith, feelings, behavior, everything was submitted to reason: logic and mathematics were the bases. Only one part of the brain was empowered, the neocortex. The emotional was even repressed, remember the time of obscurantism. Coleman J. S., (1966, pp. 126). Where no one could think for himself, because he had to indoctrinate himself to the ecclesiastical guidelines of the time.

Emotional Intelligence: Generally, a person with a high IQ works for a person with a lower IQ, but with great capacity for empathy and easy development in relationships with others, why? usually it is because he has a balance between his rational intelligence and his emotional intelligence. Being emotionally intelligent means having the ability to perceive the moods of others to know when and how to act or what to say or how to encourage action. Have we been empowered with this intelligence, philosophy has been concerned to find consistency between these approaches, trying to form true rational human beings, who are very emotional, and above all who know how to act in the various circumstances that the new world and its rational processes propose to us.

Praxeological intelligence: It arises as an answer to explain that all the knowledge we acquire is to be put into practice, it is assumed, but we really do it, the university through static curricula educates and guides its students to act consciously in the world around them, to put into practice the knowledge we share. Another key element is knowing. In the words of Abarca & Ramón, (1997, pp. 41-53) who states that for ARISTOTELES to know is to grasp reality, it is an adequacy between what I have in my mind and things. However, Barnard, (1970, pp. 15) states that for PLATO it is to judge, to compare, to regulate. The first operation of the mind for ARISTOTHELES is simple apprehension, for

PLATO it is judgment (as also for the Stoics). A judgment is not issued if one does not have the norm of judgment, the idea of beauty.

It is understood that the problem will no longer be so much to prepare learners to live in a given society, but rather, the aim of today's education, whatever the system used, is to provide everyone with permanent intellectual strengths and points of reference that will enable them to understand the world around them clearly and to behave in a responsible and just manner. More than ever, the essential function of education is to confer on all human beings the freedom of thought, judgment, feeling and imagination that they need to bring their talents to fulfillment and to remain, as far as possible, the architects of their own destiny.

Due to the avalanche of information that we have to deal with on a daily basis, it is necessary to discern which are the key information. And in the face of the huge number of problems, it is necessary to differentiate which are key problems. But how do we select the relevant information, problems and meanings? Undoubtedly, by unveiling the context, the global, the multidimensional and the complex interaction. As a consequence, education must promote a "general intelligence" capable of referring to the context, the global, the multidimensional and the complex interaction of the elements.

This general intelligence is built from existing knowledge and its critique. Its fundamental configuration is the ability to pose and solve problems. For this purpose, intelligence uses and combines all the particular abilities.

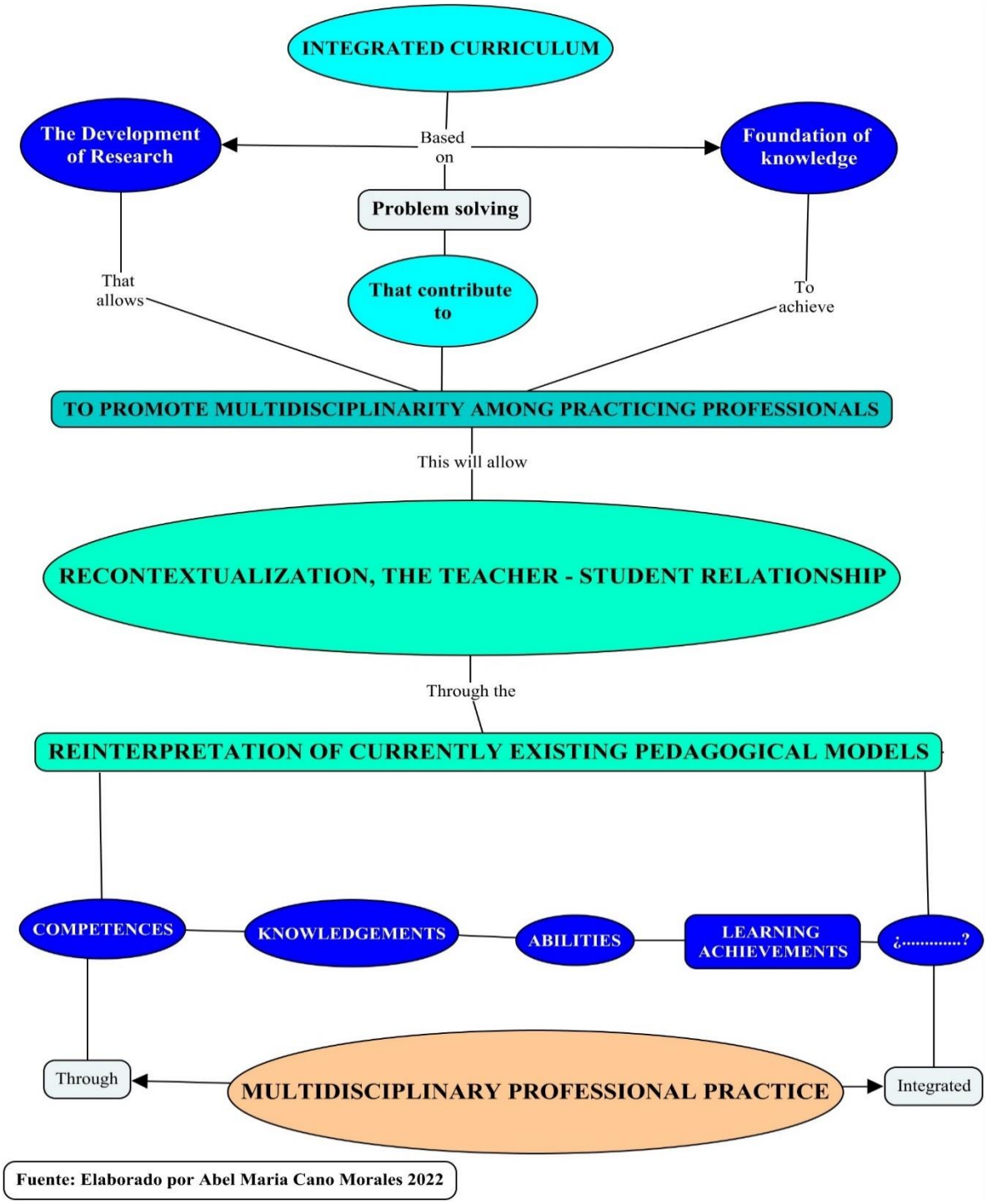
Pertinent knowledge is always and at the same time general and particular. On this point, Vonken, (1995, pp. 23-36), mentions that Morin introduced a "pertinent" distinction between rationalization (mental construction that only attends to the general) and rationality, which simultaneously attends to the general and the particular, maintaining the decision taken and putting it into practice until the end. (It demands fortitude, and temperance.) The results: they are almost never the expected ones. Practical reason must be aware of its limits, it has to know that it can fail. Correction: practical reason comes back to itself to rectify decisions. To rectify is for the wise. Consequences: actions have unforeseen effects. Consideration of side effects is of great importance (drugs, economic decisions). There is a central issue regarding the relevance of knowledge in the 21st century: think globally and act locally.

The universal problem for every citizen of this new millennium is: How to gain access to information about the world and how to articulate and organize that information efficiently? How to perceive the context, the global, the multidimensional, and the complex?

In the Western world we learn that the predominant mode of knowledge is based on the separation of disciplines, the experimental method is a method that takes an object, separates it from its natural environment and examines it within the framework of the new artificial environment of the laboratory. Knowledge is perceived as a purely objective phenomenon, like an exact photographic image, but we must know that all knowledge is a translation of sensory data and a mental reconstruction of thought.

Knowledge of a piece of information needs to be integrated into its context to be truly relevant. If you know that an event is taking place in the Philippines or in Nigeria, it is obvious that you will not understand anything if you do not know the geography, history, and culture of this region, or even the global context in which it is situated. To be able to place everything in its context, in its globality, that is the relevant knowledge that must be taught, because fortunately or unfortunately we are on a planet where everything is interdependent and where knowledge must be based and structured based on multidisciplinary. We can only understand the future of education and society from the multiple forces that have prevailed throughout the 20th century and so far in the 21st century.

However, and based on the three intelligences mentioned above, we can conclude that human beings need to constantly adapt to new situations, both rationally, emotionally, and practically, in our actions. That is why we must guide students and allow them to be able to cope with ease in any new situation that arises, hence our training is oriented to LEARN TO LEARN, LEARN TO UNLEARN AND LEARN TO RE-LEARN, which is why education must be a generator of knowledge. This is materialized in an integrated curriculum as follows:



Source: Own elaboration (Cano, M. Abel. 2022)

Figure No. 2. Proposal of the integrated curriculum for the formation of the international public accountant in the era of the 4th revolution.

The actions we perform, whether in an educational relationship or for therapeutic purposes seem to depend largely on the way we represent the motivations of the people who come to these actions. Explicitly or implicitly, we seek through the communication we establish with them, for them to adhere to a project. I would do it again to pass on the value that has a project that is better than not having one! Very often this is the project to learn something or someone who go better than I would see the property by others.

However, education and the philosophy of education must be oriented towards the development of knowledge, the first knowledge that we will explain is knowing how to think, since the aim is for students to stop memorizing, or repeating like parrots, since what is intended is the appropriation and apprehension of knowledge. This requires us to go to the foundations of the concepts that we try to make explicit in class, to reflect on them, to compare them, to see their applicability in our environment, to relate them to other concepts. In other words, we need to infer, deduce, analogize, problematize, argue, counter-argue, confront, supra-ordinate, isoordinate, infra-ordinate, exclude, demonstrate, derive, define theses, predict, formulate universal laws in mathematical or logical terms, experiment, among others, therefore the challenge for education is great, because we need teachers who assume their role of truth, and then students who assume their role with commitment, that is, we must make the student try to think for real.

We live in a world that every day changes its needs, that is why we require professionals who handle certain skills, and it is the academic space that allows us to perfect them, therefore, educational institutions must be highly committed to a comprehensive training process and have visualized that to form that integral professional that the global environment requires, the development of the following skills is needed:

- Intellectual Skills.
- Research Skills.
- Interpersonal Skills.
- Communication Skills.
- Creativity Skills.
- Innovation Skills.

hese skills together with a broad knowledge will lead us on the path of doing, evaluating, and managing. Today's accounting professional must have a broad knowledge of business, the economy, and the surrounding environment, because it is necessary to understand the general framework of companies. Nowadays these require professionals that apart from basic knowledge and management (economics, quantitative methods and statistical formulas, organizational behavior, operations management, marketing, finance, ethics, international trade), are above all ethical human beings, literate, with a great sense of belonging and commitment to companies, investors, the country and why not the whole world.

In general terms, it can be inferred that the new world of organizations, in the era of the 4th revolution, requires a professional accountant who is a permanent guide, facilitator, motivator, who is up to date with new regulations, researcher, communicator, evaluator, consultant, and designer, among other skills and competencies (see Figure No. 3. The role of the professional accountant of the present and the future).

Source: Own elaboration (Cano M. Abel. 2022)

Figure No. 3. The role of the accounting professional of the present and the future.

Discussion and conclusions

It is necessary to mention that Latin American states must establish the necessary mechanisms to position the education received by accounting professionals as a high-quality education, since it is not only a matter of establishing regulations or legal changes. This represents more than a normative process, a challenge of a socio-cultural nature, which means that many of the teachers, professors and the students themselves must be convinced of the benefits of these mediations, as well as higher education institutions, must have and generate full conviction that the substantive functions of higher education, educational transparency, accountability, student accompaniment processes, the structuring of their curricula by academic credits and the academic results expected in a distance and/or virtual program, among others, must be in an equal or superior dimension to face-to-face education programs.

This implies a cultural awareness, which must be framed within the framework of Institutional Governance, with good practices. Thus, the governing bodies of education in Latin America, such as the Ministry of National Education in Colombia, in accordance with the goals and policies of the current Development Plans of the Autonomous Governments, must continue to consolidate a Latin American System of Educational Innovation with the Use of ICTs, whose main purpose is to take advantage of the benefits offered by Information and Communication Technologies for educational institutions to innovate in their educational practices and respond to local, regional, national and international needs, through policies such as:

Certification of teachers in the use of ICTs and certification in presential, semi presential, distance and virtual training processes.

A training process for teachers and educational administrators in the pedagogical use of ICTs and the new academic mediations that the world of education offers.

Comparison of the laws and decrees of Latin American countries with the new world trends in education, in order to standardize national and international accreditation processes for undergraduate programs in presential, virtual and distance education modalities.

Development of a structured learning-teaching model of the new world trends in education, focused on the recognition of the self-learning-teaching process and academic mediations through academic credits.

Structuring of educational teaching-learning projects for distance and virtual programs, with clear guidelines and oriented to strengthen didactics of autonomous self-learning in higher education institutions.

The structuring of specializations, master's degrees, and doctorates in accounting education, with distance and virtual mediations, in addition to the teaching of the use and management of technological means that allow a better understanding of the educational processes through distance and virtual education.

The development of a learning-teaching model of ethics and self-regulation in terms of quality and transparency in the educational processes under these modalities.

The adoption of the guidelines or characteristics of Institutional Governance and the accountability of the process to the Latin American academic authorities and to the public opinion.

The immersion of distance and virtual education programs and the characterization of the curricular structures of Higher Education Institutions that implement the ECTS credit system in the international context.

However, we must think of a curricular transformation in the accounting programs of Latin American Universities, which implies, among other things, the rupture of several traditional schemes that, in terms of accounting education, are asymmetrical with the local and global trends that society is experiencing. Elements that make up the curriculum, such as pedagogical, didactic, evaluative, educational management and contents, were redefined in order to respond to a context that demands citizens trained to understand change and to solve problems, specifically in the world of accounting. The possibility generated from this transformation, unique in Latin America, with the characteristics that customarily presents processes of surveillance, updating and documentation made possible from rigorous reflection and with the pretension of generating pertinent transformations, related to the formation of accounting professionals in the country. Cano M. A., (2006, pp. 11-36).

The experience accumulated in these almost ten years of deployment of the new training proposal for public accountants has allowed interesting approaches to previously omitted or unknown scenarios that have resulted, for example, in visible qualifications of the program's faculty and students. The possibility of recognizing the educational discourse to understand its components (on the part of the professors) has facilitated the correction of old dysfunctions, since the accounting and related areas teachers were criticized for their lack of knowledge of the discourses and trends in pedagogical and didactic matters that could improve their intervention in the classroom. Additionally, the processes of contextualization and foundation for the previous selection of the contents that support the accounting training forced the recognition of the new academic and professional forms of accounting and its concrete praxis.

On the student's side, as had been budgeted, the student has gained in his process by involving him in discursive and communicative scenarios that allow him to interact with the context from a critical and proactive perspective; the conception of research processes

as daily factors of interaction in the classroom and outside it has borne fruit in the relationship that the student assumes with the accounting profession and its repercussion in society.

This possibility of redefining accounting as knowledge and as an object that can be taught at the university (accounting education) makes it possible to articulate proposals of interest not only for the accounting community, but for the entire accounting community in Latin America. One of the elements that has hindered the understanding of accounting has to do with the relative impotence of some training centers and in general the most common conceptions of accountants, professors, and students, to account for the epistemological factors that explain accounting and its relationship with other disciplines, mostly of a social nature. The stereotype of accounting know-how from an eminently technical-instrumental logic has reduced the space for reflection and construction that enhances the development of effective alternatives to intervene the economic-social in an effective way from an ethic of social welfare.

A few years ago, some universities tried to solve this problem by inserting in their public accounting curricula subjects that would present the characteristics that epistemologically define accounting. Today such spaces have been eliminated because it seems that they did not work, or the objective proposed by this formative pretension was not achieved. The core of the problem is still in force: the accountant is not trained based on a complete and complex recognition of the epistemic bases that explain diachronically and synchronically the configuration of his knowledge, nor the explicit relationships that historically have involved accounting practice. The ineffectiveness of the above alternative is more in line with a lack of understanding of the interactions between what is known about accounting and its possibility of being explained from the epistemology and, additionally, the aggregated curricula (sums of contents without explicit connection) characteristic throughout the country for accounting education, did not facilitate a pertinent and congruent arrangement of the epistemological with the other theoretical-practical elements in which the accounting student is trained.

It is not necessary to make this clearer than necessary: training in accounting epistemology is extremely necessary because it provides the basis for a concrete practice that is not isolated, that compromises criteria of public trust and that supports the performance of socioeconomic systems. Only with a serious approach to the epistemological criteria of accounting can the professional's competencies be strengthened in order to adequately interpret reality and operate the transformations that, from innovation, resolve its diagnosis.

Returning to the situational aspect of the curricular transformation of the accounting programs, which was discussed in broad strokes paragraphs above, it involved, after a process of foundation and contextualization, the epistemological aspect as a necessary and pertinent training criterion in its idea of accounting educational project. Precisely from the curricular model used as the foundation of the reflections and concrete actions of the curriculum, it is made visible a content organizer based on problems called epistemological foundations of accounting, which intends to solve the problem of the essence of accounting from a constructive position Carpenter, (1983, pp. 116).

The dynamics of these experiences, their results and the updates that daily life has brought about are situations to be documented; additionally, it is necessary to show to the national and even international community, proposals that can be derived from a serious study of the processes experienced in the University and other educational centers on training in accounting epistemology, the underlying teleology, and the most appropriate selection of contents that enhance a holistic, synthetic and complex vision of this epistemological panorama.

In short, it is urgent to demonstrate the relevance of epistemology in accounting and to build proposals for its effective inclusion in the curricular structures used to train

accountants; a significant experience has to do with what has been developed by some accounting researchers from prestigious Latin American universities and in addition to this it is imperative to observe what other accounting education centers have done, together with reflections that from some theoretical references enable a complete perception and a relevant proposal, from the point of view of the topics, to the realities demanded by accounting education.

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