

## Constructivism in the Formation of Fiscal Culture of the Students in the Higher Technology Course in Taxation, Portoviejo

Carmen Liliana Mera Plaza<sup>1</sup>, Luz del Carmen Galarza Santana<sup>2</sup>, Javier Enrique Macías Arias<sup>3</sup>, Leyci Gaudelia Solorzano Palacios<sup>4</sup>

### Abstract

*Constructivism is an educational theory implemented in the training process of students of fiscal culture at the Instituto Superior Tecnológico "Paulo Emilio Macías" (ISTPEM). Within this framework, the acquisition of knowledge in the tax area is integrated, learning about the economic responsibility that Ecuadorian citizens have towards the State. The purpose of this article is to learn about the higher education students' perceptions on the constructivist model in the teaching of fiscal culture at the aforementioned institute. The methodology corresponded to the qualitative approach, in which the inductive method and the content analysis and case study method were used, for which the participation of 6 students of the second semester of the Higher Technology in Taxation career of the ISTPEM was selected. Among the most relevant findings, the following stand out: most of the students of the institute have an understanding of the constructivist model, which has led to consider the need for teachers to implement some practices of the model involved. In this way, they contribute to the achievement of a better understanding of several topics related to the tax culture. Among the conclusions, the following stands out: constructivism is a theoretical foundation of the Pedagogical Sciences, providing the essential bases for the consolidation of the cognitive processes in higher education students, including the areas of Administrative Sciences, as is the case of taxation.*

**Keywords:** social sciences, administrative sciences, taxation, research, training, research, education.

### Introduction

The constructivist theory states that education should be intuitive, and the student should be given a series of tools so that, based on his knowledge, he can contribute to build his new knowledge. According to Ortiz Granja, (2015) this implies a mutual action of the teacher with the student, a barter between the educator's discernments and the students', so that a good perspective of the subject is achieved, to reach that the contents are reviewed and obtain a considerable knowledge. Thus, it is necessary to review the constructivism as a theoretical framework that supports a pedagogical praxis, proposing that it is necessary and inevitable to relate the methodology and the incidence imposed on education and learning, as well as other related concepts such as the objectives, the

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<sup>1</sup> Docente del Instituto Superior Tecnológico Paulo Emilio Macías, Magister en Administración de Empresas, Especialista en CTS, Doctoranda en Educación Superior, <https://orcid.org/0000-0002-5015-5540>, [itspem.cmera@gmail.com](mailto:itspem.cmera@gmail.com)

<sup>2</sup> Docente Instituto Superior Paulo Emilio Macías, Magister en Finanzas con mención Dirección Financiera, <https://orcid.org/0000-0002-8576-7846>, [uz.galarza@itspem.edu.ec](mailto:uz.galarza@itspem.edu.ec)

<sup>3</sup> Docente de la Universidad Técnica de Manabí, Máster Universitario de Ingeniería de Software y Sistemas Informático, <https://orcid.org/0000-0003-1647-4457>, [enrique.macias@utm.edu.ec](mailto:enrique.macias@utm.edu.ec)

<sup>4</sup> Docente del Instituto Superior Tecnológico Paulo Emilio Macías, Magister en Educación Pedagógica, <https://orcid.org/0000-0001-5705-2117>, [leicy.solorzano@itspem.edu.ec](mailto:leicy.solorzano@itspem.edu.ec)

contents, the methodology itself and, the techniques and resources, ending with the development of the evaluation.

On its part, fiscal culture refers to the obligations of citizens towards the State, or in the words of Andrade & Cevallos (2020):

It is a conduct manifested in the permanent fulfillment of tax duties based on reason, trust, affirmation of values of personal ethics, respect for the law, civic responsibility and social solidarity of taxpayers. The resources that the State needs to comply with its constitutional obligation to watch over the common good and provide the population with basic services come essentially from the taxes paid by taxpayers (p.52).

Regarding the subject, the teaching of fiscal culture in Ecuador is extremely important, but despite this, there is still a lot of ignorance on this subject. In this sense, Yugcha (2020) expresses that, although citizens are benefited by state public works, resulting from the practice of tax culture, there are people who do not have the knowledge on the subject due to the absence of knowledge or the sole reason of not having access to the tax laws of Ecuador.

The purpose of this paper is to know the opinions of the students of Higher Technology in Taxation career about the constructivist model in the teaching of tax culture at the Instituto Superior Tecnológico “Paulo Emilio Macías”. This is framed in a qualitative approach methodology, since it is based on case studies to know the opinion of ISTPEM students on the application of constructivism in the learning of tax culture and the methodology used by teachers to teach the classes.

## **Essential Theoretical Foundations**

What is constructivism?

Constructivism is built through feedback from two or more subjects, in which one gives tools to the other to help him develop his learning process, or in the words of Guerra, (2020) who expresses that “the subject constructs his own knowledge from the interaction he makes with the environment or object of knowledge” also taking as reference what Umida et al (2020) state: the constructivist classroom is the center of attention that tends to move from the teacher to the student; it is no longer considered a place where the teacher is the expert; it functions more as a facilitator who orients, mediates, guides and helps students to develop and evaluate their understanding of the subject, thus pouring their knowledge on the student to solve the empty spaces. In this sense, the constructivist model urges students to actively participate in their own learning process.

Therefore, in the classroom, both the teacher and the student do not conceive knowledge as something inert to be memorized, but as a dynamic and changing vision of the world in which one lives and the ability to expand and explore it successfully in this case in the world of taxation.

Going deeper into the subject, it is important to mention the main exponents of the constructivist model. At this point, only authors such as Piaget, who presents psychological constructivism, Glaserfeld, who proposes a radical constructivism, and Glaserfeld, who proposes a radical constructivism, are worth mentioning.

Piagetian constructivism

To begin with, it is important to mention that Jean Piaget was one of the greatest exponents of 20th century psychology, creating a complex theoretical system on human cognition. Compared to other topics, he did not have many contributions in the development of articles on pedagogical learning, although he showed interest in educational development.

Table 1. Constructivist classroom in the teaching-learning process

Constructivist Classroom	The curriculum emphasizes major concepts starting with the whole and expanding to the parts.
	Pursuit of students' questions and interests is valued.
	Materials include primary sources and manipulative materials.
	Learning is interactive and builds on what they already know.
	Teachers dialogue with students and help students construct their own knowledge.
	The teacher's role is interactive, based on negotiation.
	Assessment includes students' work, point-of-view observation, as well as examinations.
	The process is as important as the product.
	Knowledge is seen as dynamic, changing our experiences.
	Students work mainly in groups

Note: (Umida et al., 2020)

Taking as a reference what Saldarriaga et al., (2016) said in current pedagogy, there are several appreciations that want to illustrate in a precise way the learning protocol of students, raising it as a procedure focused on the student's cognition under new forms as a student-centered process. The new theories are centered on research where cognitive learning is investigated and the incorporation of diverse studies that maintain relation with the processes and the environment of learning are found.

Some of the theories that have generated the most commotion around pedagogy and that have had the greatest impact in this field are the constructivist theories, which have also had repercussions in the field of psychology in general.

Understanding the above, it can be considered that Piagetian constructivism has taken as a reference what is said by Arévalo and Ñauta (2011) and indicates that learning develops internally, as it interacts with the environment; therefore, it is important to generate optimal environments to stimulate learning; when referring to the field of reading, the constructivist development does not change, the active-intellectual reading comprehension of the learner means understanding, being able to accommodate and adjust the information in their mental development.

#### Radical Constructivism

Now, radical constructivism tries to eradicate the idea of knowledge presented by western philosophy, although it does not deny the capacity to know. In this order, the principles of radical constructivism are included, which in the words of Glaserfeld (1996) are expressed as follows:

The two basic tenets of radical constructivism are:

- 1) Knowledge is not received passively through the senses or by means of communication but is actively constructed by the cognizing subject.
- 2) The function of cognition is adaptive and serves for the organization of the subject's experiential world, not for the discovery of an objective ontological reality. Adopting these two principles means renouncing the pillars of an honorable conceptual network. It means stepping off the beaten track and reconceptualizing a very distinctive rational view of the world. In short, it involves a good deal of thinking and, as Bertrand Russell once said, people would rather die than think, and it does (p.24).

#### Fiscal culture

Fiscal or tax culture can be understood as the comprehension that people have with respect to their taxes to the State. Referring to Yugcha, (2020), the fiscal culture is the position that Ecuadorian civilians have with respect to the cancellation of taxes, being thus, responsibilities that the civilian has with the State, as dictated by law, and that the amount to be canceled will vary depending on the possibility of contribution of each civilian.

These tax contributions made by the State go to the General Budget of the organization with the purpose of saving, investing and redistributing it to the community in the form of goods and services, such as hospitals, parks, among others, which they will enjoy free of charge.

#### Tributes or taxes

Taxes can be understood to be the economic contributions generated by citizens, through which the state generates income, or following what is established by Salazar (2016):

Taxes are benefits established by law, which are generally paid in cash and are based on the economic capacity of the taxpayer. The existence of this form of taxation has its roots in antiquity. Primitive peoples made offerings to their gods, as a way of giving thanks for the goodness of nature or to prevent future disasters or to ask for protection for those phenomena that could not be explained (p.28)

The tax system is classified in 3: taxes, contributions and fees. At this time let's focus only on taxes

#### Taxes

axes are the revenues that the State collects from citizens and companies for various public purposes (Flores Zavala, 1946):

Eherberg (1929): "Taxes are monetary benefits to the State and other public law entities, which they claim by virtue of their coercive power, in a form and amount determined unilaterally and without special consideration, in order to satisfy collective needs".

Vitti de Marco (1934): "Tax is a part of the citizen's income, which the State collects in order to provide the means necessary for the production of general public services."

A brief explanation of income tax is given below, taking as a reference an author's appreciation.

#### Income tax

Following the established by Pérez et al. (2014):

For purposes of this tax, income is considered as follows: Income from Ecuadorian source obtained free of charge or for consideration, from labor, capital or both sources, consisting of money, goods or services; and, income obtained abroad by individuals domiciled in the country or by national companies (p.21).

## Materials and methods

It is of utmost importance to mention that the present paper used a qualitative approach methodology, which, in the words of Piza et al. (2020), “are composed of a group of techniques that use a variety of tools to collect data and build a grounded theory”. The inductive method was also used, which, in the words of Rodríguez and Pérez (2017), “is a form of reasoning in which one moves from knowledge of particular cases to more general knowledge, reflecting what is common in individual phenomena.” A content analysis was also used, of the results of the case study, for which the participation of 6 students of the second semester of the Tecnológico “Paulo Emilio Macías” career was selected.”

Taking into consideration the following points:

- They are located in the second semester of the course.
- 2 students with low performance, 2 with average academic performance, and 2 with high performance.
- Willingness to participate.
- Express ignorance of the theory of constructivism
- Level of mastery of tax culture

## Discussion and analysis of results

Table 2. Student Descriptive Record 1

Descriptive record	
student	1
age	19
semester	second
attitudes	Interest, perseverance, honesty, responsibility, lack of companionship
values	the student demonstrated to be responsible and honest
Academic performance	The average of student 1 is higher than 9 points, the student understands perfectly the constructivist learning model and through the accompaniment of his professors he managed to understand the concept of tax culture although he demonstrated that he did not feel comfortable with the implementation of group work.
diagnosis	Student 1 proved to be responsible, honest and disciplined. It could be observed that he understands the methodologies proposed and uses them to improve his skills.
Proposal for improvements	The student must improve his teamwork skills

Source: Descriptive records kept by teachers.

Own elaboration, 2022.

Table 3. Data obtained.

Data	yes	no
1 Did the student demonstrate self-confidence?	x	
2 Did he/she demonstrate a 9-point average?	x	
3 Is the student willing to improve or maintain his/her grades?	x	
4 Does the student turn in assignments in a timely manner?	x	
5 Is the student able to work in a team?		x
6 Does the student take advantage of the tools provided by his/her teachers?	x	
7 Does the student feel that teachers recognize his/her efforts?		x
8 Does the student understand what is explained by teachers?	x	
9 Does the student feel encouraged to think critically?	x	
10 Does the student feel good about teachers implementing the constructivist model for their teaching?	x	
11 Does the student Understand the constructivist model?	x	
12 Does the student use the constructivist model in his/her learning process?	x	
13 Did the student demonstrate knowledge of tax culture?	x	
14 Did the constructivist model help the student to better understand tax culture?	x	

Source: Data obtained from the application of the instruments to the student.

Own elaboration, 2021.

#### Case 1

Student 1, 19 years old, in the second semester of the career as Higher Technician in Taxation, has presented confidence in his academic performance, has an average higher than 9 points and intends to maintain it, presents his work in a timely manner, presented a strong rejection to work in a team, as he generally prefers to work alone, so the student believes that teachers should pay more attention to their work, because doing it alone must meet a greater burden of responsibility.

The student also states that the implementation of the constructivist model has made it easier for him to understand his work, he also presents a deep knowledge about the tax culture. This student is a curious case, since he indicates that learning process as something solitary this goes against the established Vygotsky (1978) that states that

learning in mental functions as something “that are acquired and developed through social interaction”, in which the individual will learn depending on the environment in which he develops.

Table 4. Descriptive Record student 2

Descriptive record	
Student	2
Age	20
semester	2
attitudes	Patience, honesty, respect, fellowship
values	Student demonstrates responsibility and companionship
Academic performance	Student 2 presented an average higher than 9 points.
diagnosis	Student 2 demonstrated to be extremely responsible in his academic and personal development; emphasis is placed on his capacity for companionship and solidarity with his classmates, in addition, the development of the constructivist model and the tax culture was made easy for him.
Proposal for improvement	Due to the high performance and good skills in the classroom, there are no recommendations for improvement

Source: Descriptive records kept by teachers. Own elaboration, 2021

Table 4. Data obtained.

Data	yes	no
1 Did the student demonstrate self-confidence?	/	
2 Did he/she demonstrate a 9-point average?	/	
3 Is the student willing to improve or maintain his/her grades?	/	
4 Does the student turn in assignments in a timely manner?	/	
5 Is the student able to work in a team?	/	
6 Does the student take advantage of the tools provided by his/her teachers?	/	
7 Does the student feel that teachers recognize his/her efforts?	/	
8 Does the student understand what is explained by teachers?	/	

9	Does the student feel encouraged to think critically?	/
10	Does the student feel good about teachers implementing the constructivist model for their teaching?	/
11	Does the student Understand the constructivist model?	/
12	Does the student use the constructivist model in his/her learning process?	/
13	Did the student demonstrate knowledge of tax culture?	/
14	Did the constructivist model help the student to better understand tax culture?	/

Source: Data obtained from the application of the instruments to the student. Own elaboration, 2021.

#### Case 2

Student 2, 20 years old, in the second semester of the career as Higher Technician in Taxation, showed full self-confidence, has an average higher than 9 points. Due to his good academic performance, the student plans to keep his grades, delivers his work on time, works in a team with ease and helps his classmates when they do not understand the explanations of the teachers taking advantage of the tools provided by them, shows a perfect understanding of the constructivist model, and a broad understanding of the tax culture. This student is a clear example of what is expected to be achieved with the implementation of the constructivist model. In this case, it can be considered to have a social approach in university classrooms, reinforced by Gonzales (2012), taking Vygotsky as a reference that states:

Social constructivism holds that a person can feel, imagine, remember or construct new knowledge if he/she has a cognitive precedent where it is anchored. Therefore, prior knowledge is a determining factor in the acquisition of any learning process. The teacher plays the role of mediator. His/her main task will be to develop knowledge, skills and attitudes based on what each learner has stored and help him/her to connect them with new learning (p.121).

Table 5. Descriptive Record student 3

Descriptive record	
student	3
age	19
semester	2
attitudes	Safety, unpunctuality, enthusiasm
values	The student is irresponsible



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academic performance      The student showed not to have an average higher than 9 points, this because he delivers his work late, also presents some problems to work in a team, but despite this the student adapts, understands correctly the constructivist model and the tax culture.

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diagnosis                      The student is essentially good, the problem is his unpunctuality when submitting his homework.

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Proposal for improvement      Show more interest in the punctual delivery of their activities.

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Source: Descriptive records kept by teachers. Own elaboration, 2021

Table 6. Data obtained

Data	yes	no
1 Did the student demonstrate self-confidence?	/	
2 Did he/she demonstrate a 9-point average?		/
3 Is the student willing to improve or maintain his/her grades?	/	
4 Does the student turn in assignments in a timely manner?		/
5 Is the student able to work in a team?		/
6 Does the student take advantage of the tools provided by his/her teachers?	/	
7 Does the student feel that teachers recognize his/her efforts?		/
8 Does the student understand what is explained by teachers?	/	
9 Does the student feel encouraged to think critically?	/	
10 Does the student feel good about teachers implementing the constructivist model for their teaching?	/	
11 Does the student Understand the constructivist model?	/	
12 Does the student use the constructivist model in his/her learning process?	/	
13 Did the student demonstrate knowledge of tax culture?	/	
14 Did the constructivist model help the student to better understand tax culture?	/	

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Source: Data obtained from the application of the instruments to the student. Own elaboration, 2021.

## Case 3

Student 3, 19 years old, in the second semester of the career as Higher Technician in Taxation, showed self-confidence, he did not present an average higher than 9 points due to his lack of punctuality when presenting his work, although the student prepares for his exams and presents a good performance in them, he refers to be going through some problems to work in a team, he takes advantage of the tools provided by his professors, but does not consider that the professors value his effort, since, in spite of his unpunctuality, his work is well done, he stated that he agrees with the development of the constructivist model in the classroom and also managed to better understand various concepts about taxes and tax culture. Palma and Cortes (2012) suggest some solutions to the problem of this youngster “Establish an adequate means to solve the main cause of the problem (remembering that will and sacrifice are needed): Reduce distractions and breaks throughout the day; get up earlier to finish your personal grooming with opportunity.”

Table 7. Descriptive Record student 4

Descriptive record	
student	4
age	20
semester	2
attitudes	Lack of attention
values	The student demonstrates honesty and companionship.
academic performance	The student did not demonstrate to have an average higher than 9 points, this due to his lack of attention, in spite of this he delivers his work punctually, but with considerable failures.
diagnosis	The student has the skills to perform correctly, but due to his lack of attention and disinterest, he does not achieve the objectives set out in class, but says he is willing to improve.
Proposal for improvement	Take better advantage of the tools provided by their teachers to perform better in their learning

Source: Descriptive records kept by teachers. Own elaboration, 2021

Table 8. Data obtained

Data	yes	no
1 Did the student demonstrate self-confidence?	/	
2 Did he/she demonstrate a 9-point average?		/
3 Is the student willing to improve or maintain his/her grades?	/	

4	Does the student turn in assignments in a timely manner?	/
5	Is the student able to work in a team?	/
6	Does the student take advantage of the tools provided by his/her teachers?	/
7	Does the student feel that teachers recognize his/her efforts?	/
8	Does the student understand what is explained by teachers?	/
9	Does the student feel encouraged to think critically?	/
10	Does the student feel good about teachers implementing the constructivist model for their teaching?	/
11	Does the student Understand the constructivist model?	/
12	Does the student use the constructivist model in his/her learning process?	/
13	Did the student demonstrate knowledge of tax culture?	/
14	Did the constructivist model help the student to better understand tax culture?	/

Source: Data obtained from the application of the instruments to the student. Own elaboration, 2021.

#### Case 4

Student 4, 20 years old, in the second semester of the career as a Higher Technician in Taxation, shows self-confidence, does not show an average of 9 points, although he intends to improve his grades considerably, he delivers his work on time, but these are usually flawed, he manages to work in a team easily, relating easily with his classmates, the student does not usually understand the concepts explained by the professors, due to this, he cannot take advantage of the tools provided by them, as for the constructivist model, he indicates that he has complications to develop with it but he has committed himself to look for tools to be able to understand it, due to this he does not implement the constructivist model in his learning process on tax culture, area in which he declared to have knowledge. Let us understand the appreciations of Tünnerman (2011) “Learning implies an internal constructive process, self-structuring and in this sense, it is subjective and personal”.

Table 9. Student Descriptive Record 5

Descriptive record	
student	5
age	19
semester	2
attitudes	Lack of understanding, perseverance, mistrust, unpunctuality

values	The student presents a strong perseverance, as well as distrust and unpunctuality.
academic performance	The student presents an average lower than 9 points, because he does not understand what is explained.
diagnosis	The student does not understand what is explained by his teachers, this strongly affects his punctuality and his grades in general, but in spite of this, the student does not give up and wants to make an effort to achieve his goal.
Proposal for improvement	Strengthen confidence, improve punctuality

Source: Descriptive records kept by teachers. Own elaboration, 2021

Table 10. Data obtained.

Data	yes	no
1 Did the student demonstrate self-confidence?		/
2 Did he/she demonstrate a 9-point average?		/
3 Is the student willing to improve or maintain his/her grades?	/	
4 Does the student turn in assignments in a timely manner?		/
5 Is the student able to work in a team?		/
6 Does the student take advantage of the tools provided by his/her teachers?	/	
7 Does the student feel that teachers recognize his/her efforts?	/	
8 Does the student understand what is explained by teachers?		/
9 Does the student feel encouraged to think critically?		/
10 Does the student feel good that teachers implement the constructivist model for their teaching?	/	/
11 constructivist model for their teaching?		/
12 Does the student Understand the constructivist model?		/
13 Does the student use the constructivist model in his/her learning process?		/
14 Did the student demonstrate knowledge of tax culture?		/

Source: Data obtained from the application of the instruments to the student.: Own elaboration, 2021.

Case 5

Student 5, 19 years old, in the second semester of the career as a taxation technician, did not show self-confidence, this has a strong impact on his average, which is less than 9 points. In addition to that, he mentioned that he has difficulties to understand what is explained by the teachers even though he does pay attention to the classes, directly affecting his performance. He also shows a good performance in group work, indicating that the socialization of the topics helps him to understand them better. He does not apply the constructivist model very well, although he understands the most basic part of the theory, the same happens with the tax culture, stating that he only understands the most basic part. The attitude of this young man can be compared to that established by Tünnerman (2011) “the exchange of information among peers who have different levels of knowledge causes a modification of the individual's schemas and ends up producing learning, in addition to improving the motivational conditions of instruction”.

Table 11. Descriptive Record student 5

Descriptive record	
student	6
age	19
semester	2
attitudes	Irresponsibility, dishonesty, inconsistency
values	The student must improve his/her educational performance
academic performance	Presents an average lower than 9 points, due to his disinterest in his studies.
diagnosis	The student showed no interest in his educational development, tends to copy the work and exams of his classmates and is completely disinterested in his education.
Proposal for improvement	Be more honest, do not plagiarize, show more interest and pay attention in class.

Source: Descriptive records kept by teachers. Own elaboration, 2021

Table 12. Data obtained

Data	yes	no
1 Did the student demonstrate self-confidence?	/	
2 Did he/she demonstrate a 9-point average?		/
3 Is the student willing to improve or maintain his/her grades?		/
4 Does the student turn in assignments in a timely manner?		/
5 Is the student able to work in a team?		/

6	Does the student take advantage of the tools provided by his/her teachers?	/
7	Does the student feel that teachers recognize his/her efforts?	/
8	Does the student understand what is explained by teachers?	/
9	Does the student feel encouraged to think critically?	/
10	Does the student feel good about teachers implementing the constructivist model for their teaching?	/
11	Does the student Understand the constructivist model?	/
12	Does the student use the constructivist model in his/her learning process?	/
/13	Did the student demonstrate knowledge of tax culture?	/
14	Did the constructivist model help the student to better understand tax culture?	/

Source: Data obtained from the application of the instruments to the student. Own elaboration, 2021.

#### Case 6

Student 6, 19 years old, in the second semester of the career as a Higher Technician in Taxation, the student shows self-confidence, in addition to an average of less than 9 points, has no intention of improving his average, nor does he deliver his work on time, in addition he constantly commits acts of dishonesty by copying the work of his classmates; evidently the student has a lack of interest in his studies, is not attentive to the explanations of the teachers, does not take advantage of the tools provided by them, does not contribute in group work, although he does not demonstrate it, the student indicates that he does understand the constructivist model although academic activities, something similar happens with the tributes where he indicates to know something of the subject. A group of authors gives a brief appreciation of the situation of this young man (Aguilar et al., 2010)

The learning of a child or adolescent and its equivalence, measured through academic performance, depends not only on the good preparation and quality of teachers, their pedagogical expertise and dedication, but also on other factors such as genetic alterations and problems arising during the prenatal, perinatal and postnatal period (p.281).

#### Conclusion

In conclusion, it is necessary to emphasize that the teaching of tax culture is extremely important, not only in the learning of university students, but also in the culture of people in general.

It should be noted that all students are willing to improve their grades or maintain them, even though some do not have the best academic performance, as well as the understanding of the idea of tax culture and taxes themselves. It is important to mention that not all of them understand correctly the tools proposed by the professors. Among these, the constructivist model, but it seems that this is due to lack of attention and feedback.

On the other hand, the appreciations raised by authors such as Piaget or Vygotsky about the constructivist model, agree with the data obtained from the students, affirming the propositions of these authors. Finally, the implementation of the constructivist model for the teaching of tax culture at Tecnológico “Paulo Emilio Masías” works correctly.

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