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Characterization Of The Counter In A Border Context

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Abstract

The research conducted aimed to generate a description and characterize certain variables of public accountants in a border city context, where the target population were the accountants accredited by the Colombian Association of Public Accountants (2018) in the border context, the methodology focused on a descriptive-quantitative study, where a survey type instrument was applied to a non-probabilistic sample by convenience. The results are summarized in a main variable that as a result of the study was taken as a study column, this variable is the formation or the trajectory of the studies carried out during the exercise of their profession versus several independent variables that were taken into consideration as the experience in exercise as professionals in years, the type of link in their professional exercise, the insidency of age in it, and others.

Keywords: Characterization, Certified Public Accountant, border context

Introduction

The public accountant is a natural person who upon registration with the Central Board of Accountants, after his degree by a series of requirements requested, is issued the professional card that certifies him as a professional in the terms established by Law 43 of 1990, this gives the power to give public faith of facts of the scenario of the profession, to rule on financial statements, and perpetrate other activities inherent in the accounting sciences in general and this enables any document that is signed by him, that

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consigns his professional card and also that does not have any sanction; it is assumed, unless proven otherwise, that the legal requirements of the specific case are met, this issue is associated with the trust that is embodied in accounting paper and in the social, moral and ethical responsibility of the public accountant. (Casadiego Duque & Rico Rojas, 2020; Schneider & Souza, 2016)

However, accounting as a professional career is considered a first-degree profession, since decisions in the economic and tax contexts of companies rely to a large extent on the information systematized and analyzed by the public accountant (Avendaño Castro et al., 2018); Therefore, the public accountant must be prepared with both hard and soft skills, abilities and skills with a high level of knowledge and application (experience) of the profession. (Casadiego Duque, Meleán Romero, et al., 2021); Universities have a very important responsibility in the training of future accounting professionals, since their programs must not only train them at a theoretical, technical and practical level, but also train them with morals and professional ethics, given the great responsibility that falls on the professionals. (Casadiego Duque, Rico Rojas, & Núñez, 2021; Casadiego Duque, Rico Rojas, & Prada Núñez, 2021).

This research proceeds to quantitatively analyze the profile of a public accountant in the border context, where certain characteristics will be described to quantitatively address the border scenario, so addressing the characterization in Colombia entails a complex task due to its structure and environment, its principles, its high tradition, its pronounced changes in legislation and its interactions with the economic and social sectors of the country. In Colombia there is a lot of review and research of cases, in common they stand out for being successful and accepted by the academic community. (Fajardo, 2003; Král & Šoljaková, 2014; Mawadia et al., 2014)

Theoretical Basis

Professional practice

The National Federation of Accountants is the worldwide organization for the accounting profession. Founded in 1977, IFAC's mission is to serve the public interest. This organization is especially concerned with the public accountant as it is designed to help strengthen accounting in companies, favoring the progress that economies, whether national or international, can strengthen and help promote compliance with the guidelines or standards for public accountants in the practice of accounting (Almeida & Carvalho, 2022; Sebola, 2022). Continually strengthen the accounting profession worldwide, establishing and promoting the development of a powerful international economy. Helping to promote compliance with high quality professional standards.

The International Accounting Standards Board (IASB) is an independent private sector body that develops and approves International Financial Reporting Standards. This body seeks a public interest and the development of a set of global accounting standards of greater effectiveness, being clear and enforceable where they request truthful, concise, clear and confrontable research in reports and other characteristics of inquiry for Public Accountants taking into account the decision making being a fundamental support to deploy and ratify the standards (Singh & Vaishya, 2022).

The professional practice is to make the world in the image and likeness of the theoretical model (Gierusz et al., 2022). Professional practice consists of creating the world in the image and likeness of theoretical models, so it is precisely by not using accounting theory as a basis for predicting facts that have occurred, but not analyzed, and its purpose is to support action. It is not possible to achieve decisions and analysis of critical reflection that require the correct development of accounting practices and thinking (Cheng et al., 2022; Garanina et al., 2022). Currently, it is believed that the separation between accounting theory and the professional practice of Public Accountants is due to the lack of knowledge in its practical application; to overcome this, it is necessary to start from a global

understanding of the accounting discipline, which integrates accounting theory and social practice. To combine means to start from the perspective of complexity and from an analytical and universal perspective, which favors integration and relationship.

Ethics

Ethics is the discipline of philosophy, whose object of study is the free and responsible conduct of man, oriented to the realization of the good, through the fulfillment of duty, from which certain consequences derive. (Fischer, 2015). Likewise, it is argued that ethics is a philosophical method, where its main objective in the moment of the study is the autonomous management of man being responsible for his actions, taking into account that he must do good, knowing the duty to be fulfilled which will have consequences giving good or bad results (Castonguay & Plamondon, 2017; Pedrosa & Costa, 2014; Schäffer & Weber, 2017). In terms of professional ethics, morality is considered a theory of right and wrong. Ethics as a moral principle and obligation to comply with regulations, client relations, independence, integrity and the ability to take moral action from freedom (Fatt, 1995; McPhail, 1999; Shafer et al., 2002).

Professional conduct is the applicable ethics itself, which includes the principles of honest performance of all participants in the special situations of their competitive functions. (Fogarty, 1995; Maurice, 2000) Those who are dedicated to a certain profession to provide knowledge and skills, while there are other commitments and duties to all departments according to the trust generated by the work team. Therefore, these professionals must accept and abide by the rules (Cunha et al., 2022; Oboh & Omolehinwa, 2022).

Methodology

For the development of the present research was taken as quantitative - descriptive, Quantitative methods use data collection and analysis to answer the research questions posed and test previously proposed hypotheses. "Rely on numerical measurement, counting, and frequent use of statistical data to accurately establish patterns of population behavior." (Hernández Sampieri et al., 2019).

To conduct the research it was necessary to obtain data that would explain the reality that exists in the daily ethical process taking into account the provisions and the relationship between professional practice, so that in the medium term this will help to increase the confidence necessary to achieve the objective; The descriptive method is based on investigating the occurrence and value of certain variables. The process involves measuring or locating a group of people, objects, situations, contexts, phenomena in a variable or concept, and providing its description (Hernández Sampieri et al., 2019).

The main data collection instrument for the research was the survey, since it is a method of obtaining information through questions, placed throughout the universe or sample with the characteristics required to study the question (Briones, 2002) It was used as the main tool for data collection, Public Accountants answered this question with a valid professional card. The data collection achieved through the survey was used to determine the ethical behavior of the professional during his career, the information collection instrument selected was designed to solve the problems posed at the beginning of the study.

Briones, (2002); Hernández Sampieri et al., (2019) state that: A statistical population is a group of subjects or components with common traits. To draw conclusions, a statistical study was conducted on this population. The population studied was 400 CPAs (Colegio Colombiano de Contadores Públicos, 2018). For this research, the selection of the sample of Public Accountants will use non-probabilistic sampling, taking into account that the choice of the elements does not depend on probability, but on causes related to the characteristics of the research or the researcher's purposes (Briones, 2002;

Hernández Sampieri et al., 2019). By means of the selection of a sample of Public Accountants through the instrument which is represented by the survey, a non-probabilistic sampling will be used, considering that the selection of elements is not subject specifically to probability, but to reasons related to the characteristics of the survey or the purpose of the same. (Gallardo de Parada & Moreno Garzón, 1999) argues that: "The means of monitoring the system are those that allow the collection, processing, reporting and analysis of information in the most efficient way possible, it also allows to order the information obtained from the field by the relationship between the data". To carry out the research it was necessary to obtain data that manifested the reality that exists in the daily ethical process when deciding what should be done and the relationship between training, so that at a certain time this helped to increase the closeness necessary to achieve the objective, the Likert Scale and the survey were taken as references to carry out the research since by means of this the opinion of the Public Accountants was known.

Results

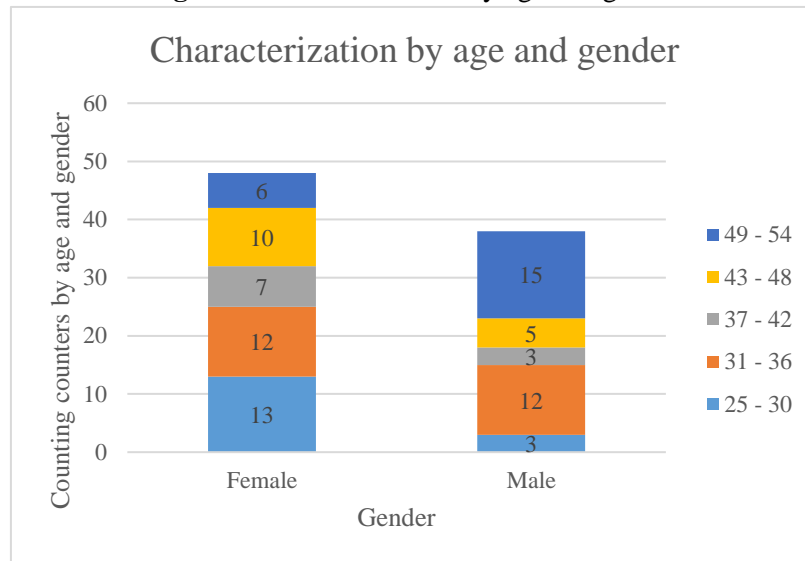
This research gathered relevant information to characterize public accountants in a frontier scenario, in order to know relevant aspects and variables that will give a general aspect of public accountants in the context proposed.

Characterization of gender with respect to age.

In this aspect, it is revealed that with respect to the sample studied, the distribution percentages for the genders are 42.1% for the male gender and 57.9% respectively for the female gender, analyzing the distribution of the ages corresponding to the sample taken it is observed that 17.9% which is equivalent to 17 professionals are in an age range of 25-30 years, 27.4%, equivalent to 26 professionals are between 31-36 years old, 12.6%, equivalent to 12 professionals are between 37-42 years old, 16.8%, equivalent to 16 professionals are between 43-48 years old and 25.3%, equivalent to 24 professionals are between 49-54 years old.

Table 1. Characterization of gender with respect to age

Gender/Age	25 - 30	31 - 36	37 - 42	43 - 48	49 - 54	Grand total
Female	14	14	8	11	8	55
Male	3	12	4	5	16	40
Grand total	17	26	12	16	24	95

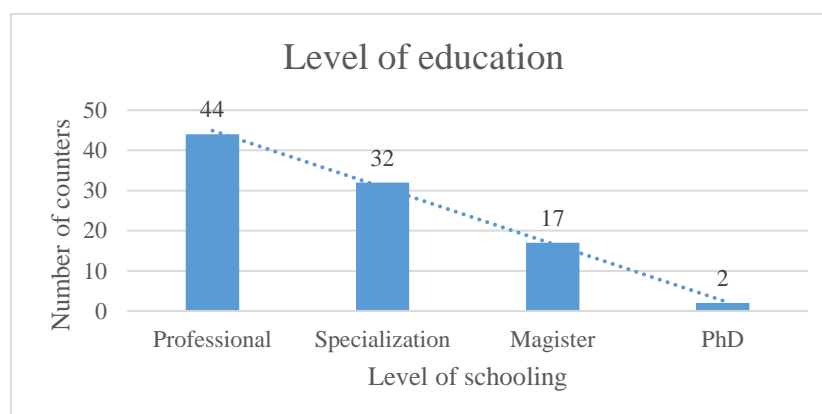
Figure 1. Characterization by age and gender

Characterization of the study level.

Although the public accountant as a professional in the area is a key piece in the companies of the region, it was necessary to know if this population was strengthening their qualifications with postgraduate studies to strengthen their professional competencies in the area. 1% of the population studied has the highest level of studies (doctorate), 17.9%, equivalent to 17 professionals are at the master's degree level, and 32.6% have specialized and 46.3% have remained at the professional level without going deeper into a postgraduate degree.

Table 2. Characterization of the study level.

What level of profession are you in?	
Professional	44
Specialization	32
Magister	17
PhD	2
Total general	95

Figure 2. Level of education.

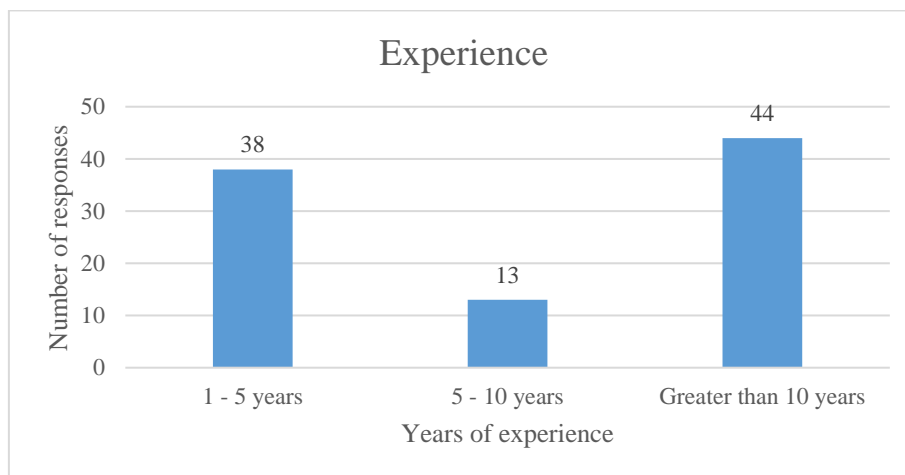
Characterization of professional experience

Now, knowing the level of study, we inquired about the experience that our border professionals have, finding that 40.0% of professionals have been practicing their profession for 1 to 5 years, 13.7% have been practicing for 5 to 10 years and 46.3%, equivalent to 44 professionals, have been practicing for more than 10 years.

Table 3. Characterization of the experience as a professional.

How long have you been in practice?	
1 - 5 years	38
5 - 10 years	13
Greater than 10 years	44
Total general	95

Figure 3. Experience.

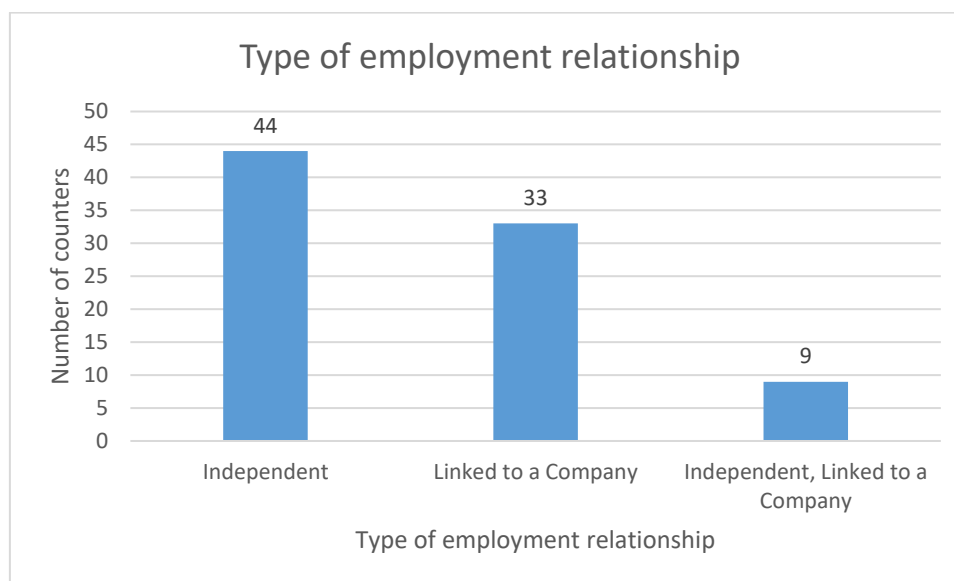


How accountancy professionals practice

Although the characterization of the experience is a relevant data, it is necessary to know how our border professionals work, so we inquired about how they exercise their profession, whether in a linked, independent or joint way. This means that they provide their services without any direct link to the company, 36.8% develop their activities directly linked to a company and 52.6% perform their activities jointly, which means that they are linked to a company and also provide services as independent.

Table 4. How professionals practice accounting

How do you carry out your professional activities?	
Independent	44
Linked to a Company	33
Independent, Linked to a Company	9
Total general	86

Figure 4. Type of employment relationship

Characterization of the level of education in relation to age and experience in the profession.

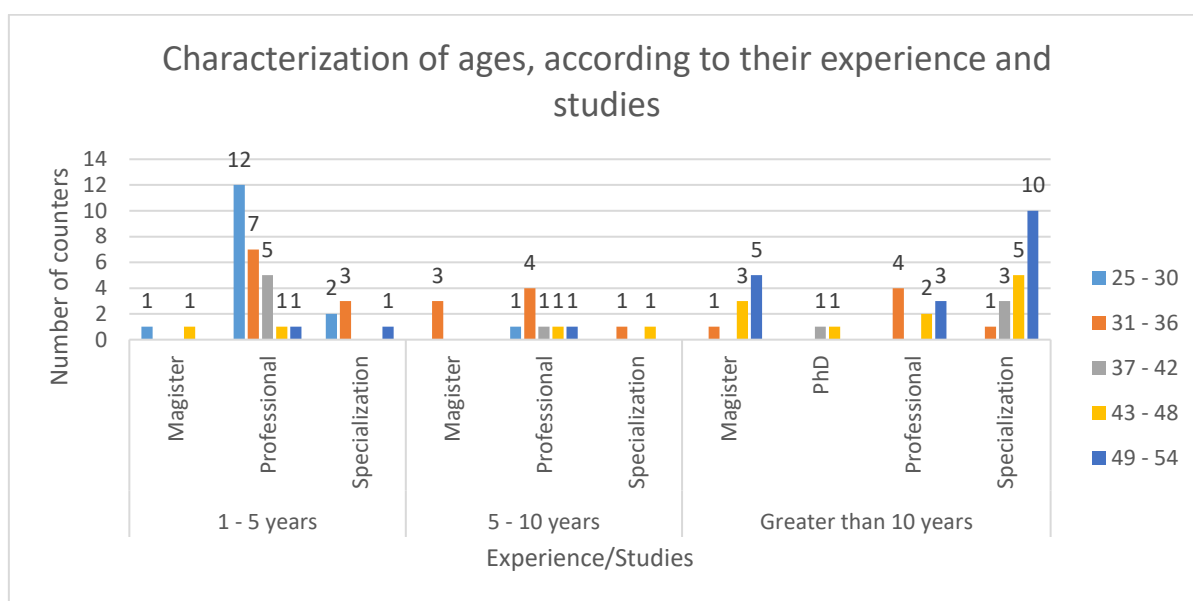
In order to get to know our professionals in more depth, the information was cross-checked to make a parallel on the different variables taken into consideration, so it was found that our professionals with less experience (from 1 to 5 years), are those who do not have postgraduate studies, We only found that of the 34 studied in the sample that are in the range of 1 to 5 years, 8 have a postgraduate degree, of which 2 have a master's degree, 6 have a specialization and none have a doctorate, in addition, we found that the professionals with a master's degree do not exceed 36 years of age, this indicator shows that accounting professionals who take a postgraduate degree consider it before this age. On the other hand, the professionals who have between 5 to 10 years of experience, which for the case study were 13, it is shown that 5 have postgraduate studies, of which 3 have a master's degree, 2 have a specialization and none have a doctorate, the same tendency that those who have a postgraduate degree do not exceed 36 years of age is verified, Finally, we studied those with more experience (more than 10 years) and found that this population is the one with the highest number of postgraduate degrees, given that of the 39 studied, only 9 were professionals, so the majority of those studied have postgraduate degrees, these are distributed as follows: 19 with a specialization, 9 with a master's degree, 9 with a master's degree, 1 with a master's degree and 1 with a doctorate: 19 with specialization, 9 with master's degree and 2 with doctorate, here it is found that the accountants already have doctorates, and minimum with specialization, in this case, it can be inferred that the trend of the ages if modified, given that the vast majority are between 43 to 54 years old, but, this may be congruent with their level of experience, given that the requirements or the quality of these accountants was proportional to both their experience and their postgraduate degrees studied.

Table 5. Characterization of the level of studies in relation to age and experience in the profession.

Ages	25 - 30	31 - 36	37 - 42	43 - 48	49 - 54	Total
1 - 5 years	15	10	5	2	2	34
Magister	1			1		2
Professional	12	7	5	1	1	26
Specialization	2	3			1	6

5 - 10 years	1	8	1	2	1	13
Magister		3				3
Professional	1	4	1	1	1	8
Specialization		1		1		2
Greater than 10 years		6	4	11	18	39
Magister		1		3	5	9
PhD			1	1		2
Professional		4		2	3	9
Specialization		1	3	5	10	19
Total	16	24	10	15	21	86

Figure 5. Characteristics of ages, according to their experience and studies.



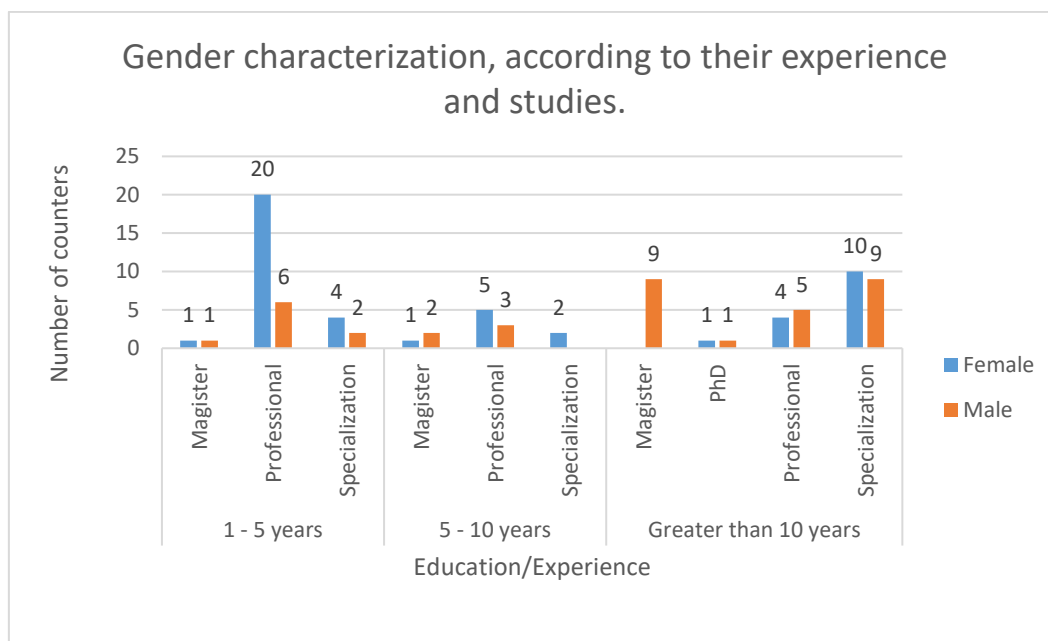
Characterization of the level of studies with the gender and their experience in the profession.

Going deeper in the characterization, in this section we cross the level of studies, in relation to gender and their experience in practice, as in the previous section, we begin to compare the variable of less experience found that it is here where women are the majority, being 25 out of 43 in total of this population studied, as well as those who are the majority in postgraduate degrees, being 5 out of 8 professionals with postgraduate degrees. The sample studied for experience between 5 to 10 years shows the same trend where women are the majority in the variable of experience, and outnumber men by one in the number of postgraduate degrees (3 vs. 2), it is found that women only have one master's degree and 2 in specialization, in the case of men 2 in master's degree. Finally, we studied those with more experience, finding a change given that here men are in the majority in the experience variable, and they also surpass women in the number of postgraduate degrees, with 19 men with postgraduate degrees, 9 in specialization, 9 in master's degree and 1 in doctorate, versus women with 11 postgraduate degrees, 10 in specialization and 1 in doctorate.

Table 6. Characterization of the level of studies with gender and experience in the profession.

Gender	Female	Male	Total
1 - 5 years	25	9	34
Magister	1	1	2
Professional	20	6	26
Specialization	4	2	6
5 - 10 years	8	5	13
Magister	1	2	3
Professional	5	3	8
Specialization	2		2
Greater than 10 years	15	24	39
Magister		9	9
PhD	1	1	2
Professional	4	5	9
Specialization	10	9	19
Total	48	38	86

Figure 6. Gender characterization, according to their experience and studies.



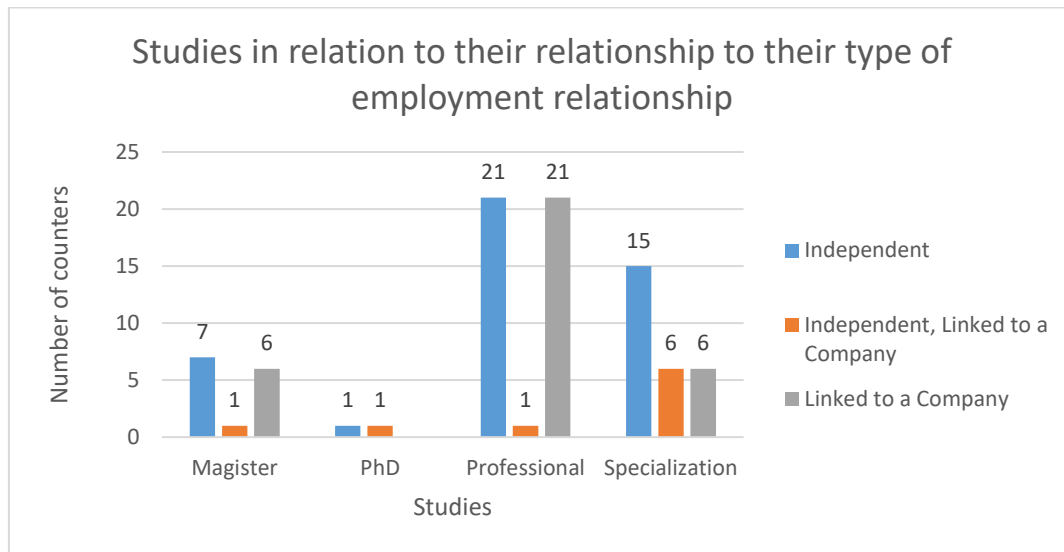
Characterization of studies in relation to their link with the practice of Accounting

The variable of studies has been in this characterization research, the most important variable in the subject of comparison with the others, although important appreciations have been achieved, it was necessary to know the comparison with the link with the accounting practice, here it was found that the independent are those who have more postgraduate degrees, with a total of 23 professionals with postgraduate degrees, 15 with specialization, 7 with masters and 1 with doctorate, demonstrating that the independent can be focused towards consulting and accounting advice.

Table 7. Characterization of studies in relation to their link with the practice of accounting.

Estudies	Independent	Independent, Linked to a Company	Linked to a Company	Total
Magister	7	1	6	14
PhD	1	1		2
Professional	21	1	21	43
Specialization	15	6	6	27
Total	44	9	33	86

Figure 7. Studies in relation to their relationship to their type of employment relationship.



Discussion y conclusions

The research work applying information gathering instruments to characterize certain relevant aspects of public accountants in the context of a border city gave as results descriptive variables on the population studied, within the study it was evidenced that the studies or level of training, became an important variable as a pillar of interpretation compared to the other variables of independent studies.

It was found that the sample studied were mostly women accountants with a difference of 16% compared to men, in addition it was found that the ages with more frequency of responses were between 31 to 36 and 49 to 54, with a total of approximately 53% relatively, this finding that the young population did not exceed 20% in the total of the sample taken.

It was found that more than 50% of the sample had postgraduate degrees, with specialization being the highest percentage with a total of 32.6%. 6% in total, which can be inferred that most accountants in the frontier context continue to prepare themselves at an academic level to strengthen their professional capacities, inferring this in relation to age, it was shown that the youngest are those who have fewer postgraduate degrees, but in relation to their experience exercising the profession it was found that the new generations have a tendency to start postgraduate studies given that those who do not have more than 5 years of experience (something very clear due to their age), already have specializations and in some cases already have master's degrees. On the other hand, it is revealed that the older ones are the ones who have more postgraduate studies, but, being the specialization the most frequent, compared to the younger ones, it is found that young people tend to overcome this by having postgraduate studies such as master's degrees.

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