

BACKGROUND OF THE DEGREE IN PUBLIC ACCOUNTING

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Abstrak: Latar Belakang Pendidikan Akuntansi Publik. Penelitian ini bertujuan untuk mereviu pendidikan akuntan publik dalam hal hubungan antar subjek serta latar belakangnya. Hasil dari proyek pengembangan pendidikan seperti ini menunjukkan bahwa pembentukan pendidikan akuntan publik dapat diperbaiki karena pengembangan proyek pendidikan menghubungkan guru dan siswa dalam proses penelitian dan desain strategi pembelajaran yang baru yang berkontribusi pada pemecahan masalah serta fasilitasi proyek sosial. Pendidikan administrasi dibentuk dengan proses yang muncul dan dihasilkan oleh individu-individu yang sama, berfokus pada konstruksi dan rekonstruksi pengetahuan, pelatihan yang layak dan pembentuk atas proses mereka sendiri.

Abstract: Background of the Degree in Public Accounting. This paper aims to review public accountant education in terms of the interrelated subjects as well as its background. The results of this education development project improve the formation of the accountant public education because of its linkage between teachers and students in the research process and the design of new teaching strategies that contribute to solving real problems and facilitate the social projection. The academic administration is characterized by processes that arise and is generated within the same individuals, focused on the construction and reconstruction of knowledge, proper training and formation of builders of their own processes.

Key Words: Public Accountant, Higher Education, Background of public accountant

The contemporary era we live is immersed in a world of permanent change and increasingly interrelated. The socio-economic changes are increasingly significant and rapid. On the one hand the economic context characterized by globalization of markets, the rise of blocks between countries through international treaties and on the other hand, the crisis in some paradigms, new forms of knowledge and the importance of acquiring new minority groups, are scenarios where they must interact with professionals in the future.

As the processes of economic globalization are moving through the integration of large economic blocs which coincides with the upgrading of local enterprises moti-

vated by obtaining the maximum profit of the interactions in the markets for goods and services so Companies must also take into account international standards, many aspects of global markets and the impact they have on the operational and administrative development.

For a transformation program in the formation of a public accounting in an educational setting that falls in a new professional profile to respond to environmental challenges must take into account the growing interdependence and complexity of trade and economic relations between nation states, between regions and integration processes between the phenomena of globalization, the rapid pace of technological and scientific revo-



lution, changes in corporate structures and corporate governance, new organizational forms and business forms.

The technological revolution moves recording and analysis activities that were traditionally professional performance lines of activities focused to high operational content, but now are being met largely by integrated computer systems. The scientific and technological progress, growth and internationalization of markets, processors are processes in which the accounting profession plays a leading role.

Enterprises contribute to economic development in a country and to achieve their objectives require information and control, factors that allow you to achieve the efficiency required. The importance of accounting lies in the need for all social agencies, public and private, to keep track of their economic operations and its commercial and financial negotiations with a view to achieving greater productivity and exploitation of their heritage.

Accounting is a professional discipline of scientific proof, based on a specific theory, and through a process of obtaining and verifying financial information on transactions conducted by economic institutions. La accounting is a technique that deals with recording, classifying and summarizing commercial operations of a business in order to interpret their results. Accounting is the area of knowledge whose aim is "the record and summary of the financial effects of transactions carried out by an economic entity, as well as external economic events affecting them, to inform interested parties in making decisions about finances and financial control of that entity" (Konia 2005).

Accounting is considered the language of business, is an integrated information system to the company, whose functions can be grouped into the collection, recording, analysis and interpretation of financial information. The accounts provide information reasoned, based on technical records of transactions conducted by a private or public.

To the extent that economic globalization processes dominate the behavior of firms, differentiated by sectors and regions, free trade terms strongly permeate public decisions on higher education, especially in regard to the orientation of plans and programs of study and its influence on vocational training (Mungaray 2001). The training concept refers to the set of practices with its

principles, rules and means or instruments through which subjects are produced in different developments of its powers (Icfes 2001: 359).

The dynamics of business in a market economy in the process of integration and globalization necessitate a continuing validation of the curriculum of public accounting programs to respond effectively as possible to new opportunities for consistent performance and responsibilities arising for the professional.

The international royalty accounting exercise of determining which is exercised in two distinct levels: Accounting Professional, aimed at the provision of labor services, advisory and management consultancy to authorities, composed of linked service work, or outsourcing in areas of taxation, marketing, information collection and analysis, financial assessment, market research, recruitment, finally, actions that are geared to meet the needs of the administration. The other level of professional public accounting is oriented social satisfaction of requirements of public trust that is, build credibility in relation to certain reports, facts or documents so that others support their decisions on sound safety standards or at least in a reasonable assurance (Ruiz 2005).

The growing potential new services that do not involve the exercise of giving formal public faith suggest a rethinking of the curriculum or at least an orientation program to reformulate them in terms of materials, intensity, content, and even on the methodology.

Education is a service through which citizens must be trained to exercise leadership in transforming the social, economic and political reality of his order to build the social, cultural and ecological to promote harmonious development of different aspects of human life, especially in the exercise of values in an environment of globalization, the grouping of countries into common markets, internationalization of corruption in the public and private sector, of violations to the environment, rapid development of and computer technology, among others.

Economic science disciplines such as accounting are constructions from birth involve the development of a series of conceptual structures, methodological, axiological and attitudes, which have gradually undergone an evolutionary continuum. Public accountants are qualified to perform activities of accounting science plays in the security

and economic public policy, thus behaving high social risk, which makes the profession, is subject to special regulations of the State. The Public Accounts is based on the public interest, the accounting profession in the interest of managers (Pardo 2005). Accounting as "discipline" scientific debate is on empiricism and pragmatism to prevail (Pino 2005).

The accounting concepts applied to economic activities and the use of accounting information, are made by any individual, government, companies and organizations with or without profit or both. Accounting is the science that deals with the study of economic facts, its information collection, measurement, analysis, interpretation and control, through the implementation of systematic models of unity, integrity, objectivity and relevance. Accounting aims to provide financial information on the registration of transactions or events.

The functions of the Certified Public Accountant, CPA have been present in the history of mankind and the development of peoples, since time immemorial. The accounting system has undergone profound transformations in our country in recent decades in the uniformity of the records of transactions in the sectors of the economy, mainly commercial, financial, stock exchange, the public sector, etc.

In this new economic order for the utilization of resources and environments of high uncertainty and complexity, it is an imperative of our time, the formation of public accounting professionals capable of managing economic and financial areas of business, consistent with the process globalization of economic processes. The auditor must acquire a global mindset although its action is local with a tendency for international action. The CPA is a professional who focuses its activities mainly in the areas of information and control, and generally in respect of the transactions that have a financial impact on organizations. Through the accounts obtained financial information about economic transactions made and auditing verifies the reliability of this information. The strong impact of the complexity of the processes of economic and financial globalization of business, require the public accountant to exercise their profession with the necessary capacity, knowledge and skill, with a level of comprehensive and internationally recognized competition.

The substantive knowledge of the accounting discipline and techniques for the generation and processing of accounting information are experiencing considerable progress in the world during the course of recent decades. In the accounting education process, the teacher has gone from being a mediator of knowledge to be a transmitter of the applicator and doings, through techniques and tools that are depleted in the same application process. Mechanistic conception of vocational training in public accounting prevailing in the past, it has entered into a comprehensive development vision. Education was focused on the technical knowledge of accounting processes, financial, technical, management accounting, tax rules and procedures for the audit. Accounting programs were judged on their ability to develop these technical skills in students.

It is necessary to consider different alternatives, to understand the education and training of a public accountant under new forms of management guidance and teaching - learning process and the scientific - technological, nowadays, universities should take as a challenge. Accounting is therefore a discipline that has to be scientific, since it has a body of knowledge organized and regulated by a specific theory, while following a series of systematic steps to achieve its objectives.

In this global economy, the CPA plays a critical role for organizations to comply with environmental changes, becoming a skilled manager of this process, determining the need and form of strategic investment in information technology, and can handle the risks involved. In a globalization that transcends institutional and national derives the planning of tasks of the audit and the identification, systematization, evaluation, and in general, the corporate risk management which are: Its impact, risk controls, methodology for risk analysis, cost-effectiveness in establishing risk controls, corporate factors in risk analysis in corporate and subsidiary operations criteria that affect participation in equity-related transactions and risks involved.

The public accountant provides services in business accounting, treasury, costs and comptroller. They can act as consultants in administrative, financial and tax and financial statement auditors. The Public Accountancy has procedures and techniques of financial management theory to propose alternatives for making decisions on resource use

and financing. The Public Accountant plays an important role in the analysis of financial and accounting information of enterprises, which require the training of professionals capable of meeting the needs of society.

The professional Public Economic Accountant influences business activities through research on the causes and consequences of different economic phenomena contingencies for managing and reducing financial risks. It requires the development of research training processes aimed at strengthening the capacity for professional practice in a world of uncertainty by constantly changing, enabling self-transformation and cause social changes aimed at meeting the needs of the environment and to promote solidarity and equality.

In this environment, accounting education focuses on financial transactions and complex financial, technological and environmental concerns among other issues requiring a change in curriculum for the training of new public accountant. The curriculum for undergraduate studies in public accounting should be designed in a more interdisciplinary approach to achieve trans-disciplinary integration of knowledge, to promote a dynamic practice theory research and practice with the use of technology and software to achieve balance between generalist and specialist training, and competency-based approach to problem solving that will enable the graduate to face the new trend in a globalized world.

The complexities and uncertainties implicit in the nature of knowledge makes the different disciplines to focus on teamwork trans-disciplinary more interdisciplinary, with complementary skills and knowledge processing with access to different levels of science and technology of the moment that stimulates the production collective research, teaching and links with the productive and

social sectors.

The Bachelor of Public Accounts is responsible for managing the financial resources of enterprises and their economic and trade relations with national and international organizations in their environment through the use of universally recognized principles and techniques and applied for the valuation, planning the analysis and control. Professional training in Accounting must ensure his performance in the activities of any sector of the economy in question and its insertion into the international economy.

The processes of economic globalization are influencing the professional practice of public accountancy because of the relevance of accounting information, taxation and auditing for making decisions in a reliable, timely, rational and transparent. The professional preparation of the CPA meets the needs of information and economic and financial control for business management through the presentation and proposal to the relevant information on the status and financial projections for public, private and social, so as to enable them contribute to their development.

The professional Public Accountant is responsible for generating, organizing and directing the accounting process through the stages of systematization, organization, appraisal, processing, evaluation and information for its analysis and provides the details required for making decisions about based on internationally recognized principles in the economic and financial activity.

Professionalization of Public Accountancy requires an assessment of the principles, rules and practices that involve differences in the numbers and the results presented in the financial statements. Employers who considered the practice of public accounting as an expense today understand that the development of the accounting profession is

Table 1: Labor Market Dynamism of Public Accountant in Baja California Education Coverage in Baja California from: 2001-2002

Level	Coverage
Preschools	75,581 Students
Primary	358,359 Students
Secondary	129,554 Students
Upper middle	69,220 Students
Superior	51,200 Students

Source: State Educational System. State Coordination of Educational Planning

necessary because it contributes to the development and growth of public and private companies

Higher education provides graduates general elements for incorporation into the jobs offered by employers (Brennan 2000). The segmentation of markets in public accounting professionals require more rapid responses from more specific courses within the college, the competition for the certification of skills and qualifications will increase. Professionals in the accounting and auditing are all factors and facilitators of business development of new processes to improve organizations.

One way to promote economic development is to offer a vocational training program in public accounting that meets the market demands of the productive sectors. A brief situational analysis of education and training accounts, which indicate that pedagogical action, is characterized as a practice unless supported by the theory. The reforms to the curricula have been established empirically, organized, distributed and legitimated a pedagogical discourse limited in its conceptual framework.

Establish conceptual basis of analysis to explain the significance to pedagogic discourse, as an integrator of regulative discourse and instructional discourse and its impact in shaping the pedagogical models in public accounting programs, which as mediating structures and symbolic message as forms of meaning, inherently reproduce relations of power and principles of specific control. The structure symbolic accounts should be studied dynamically depending on the environment, time and space (Martínez 2005).

The instructional discourse-book is full of technical content and operational registration of primarily the result of the process, the skill of reflection, accounting applications on the epistemological conception of knowledge, certainty about uncertainty. The theoretical implications, methodological and epistemological discourse derived have profound regulatory implications of building a pedagogical discourse and to redefine the curricular structures of public accounting programs. The accounting curriculum is in crisis and requires a thorough academic review based on the development of complex skills and abilities. Reflection accounting concern placed on the construction of accounting applications, rather than the centrality of epistemological reflection, from construction to rigorous the-

oretical problematic field performance (Pino 2005).

The public accounting instructional discourse, refers to a set of procedures, methods and practices that address the process of transmitting and acquiring professional skills and to a lesser extent, disciplinary, while the regulative discourse is concerned with being the conduit which is regulated through the adoption of an order in which processes mediate institutional legitimacy, which are both in social standing devices in the accounting community.

Specifically, the accounting regulatory structuring discourse, responds to the demands of the international structures of power, transferred to be implemented by academic programs, in what is now called International Accounting Standards (IAS), while the speech requires regulatory principles for transmission hierarchy. The instructional discourse is short-range accounting and is sentenced to suffer an excessive functionalist reductionism (Pino 2005).

Accounting programs have suffered from a conceptual framework that allows, on strong references, obtaining in the analysis of the different interactions and regulatory mechanisms underlying control, to the discourses, practices, agents and contexts involved in the configuration of pedagogic discourse and curriculum models (Pino 2005).

The activity of the accounting profession is governed by the agreements in World Congresses, Inter-American Conferences of Accounting, and National Congress of Public Accountants where he reviewed and approved the principles and standards worldwide and nationally. The application of accounting principles or standards generally accepted is believed to have been exceeded since the mid-twentieth century.

The Inter-American Accounting Association, Education Commission has a country that promotes American unification of curricula and university requirements for the training and preparation of a public accountant. The Inter-American Accounting Association AIC was established in 1949 with the main objective of uniting the counters of the Western Hemisphere to commit to their representation in the hemisphere and promoting the constant elevation of their professional quality of their knowledge and their social duties.

From 1949 until that date, the AIC existed under the name of Inter-American Ac-

counting Conference. The AIC has helped to strengthen the professional organizations of accountants in the American countries that sponsor and actively participate in harmonious development of their conceptualizations and practice. Public accountants act individually or collectively through professional organizations that allow a special kind of association with different characteristics in relation to commercial companies (Pardo 2005). The requirement of compliance with professional standards extends the collective exercise of the profession are subject to sanctions by professional organizations.

AIC's mission is to overcome and comprehensive professional training of accountants in the Americas, to achieve a strong and coherent profession, to fulfill its responsibility to society in a frank exchange, and brotherly coexistence.

The trend towards globalization of economic processes requires a common language training to solve problems in the interaction of economic entities that tend to internationalize their activities and functions. International Accounting models, as formulated by the International Accounting Standards Committee (IASC), in the decade of the seventies, now International Accounting Standards Board (IASB) is characterized as type inductive-positive the study, approval and issuance of standards, not built first as a general base, the foundational framework for conceptual issues are trying to select specific topics independent, case by case, to achieve a regulatory stage of generality in the future.

Both the International Accounting Standards Committee (IASC) and the International Federation of Accountants, International Federation of Accountants (IFAC), a private, issue of international accounting standards (IAS) Governing the accounting practice in all manifestations of international movements of capital and financial markets However, raised in the debate, the need for more thorough discussion regarding the applicability of Accounting Standards of the IASB in small and medium-sized authorities, non-listed their securities on stock markets and the possibility of standards different for small and medium-sized entities (SME).

UNCTAD has a standard for the qualification of professional accountants to serve as a baseline for national purposes that serve the entrepreneurs of such purposes to act in the context of a global economy. For

its part, the International Federation Of Accountants (IFAC) has the mission to develop and enhance the accounting profession seeking to provide high quality services related to public interest. The International Federation of Accountants (IFAC) defines the knowledge, skills and professional values, skills assessments, etc. The International Federation of Accountants (IFAC) issued the code of professional ethics and educational compendium of guidelines (Guide IFAC) which set education goals, the components of knowledge and professional skills. IFAC guidelines constitute a base for consolidating market relations.

With these elements must be based education and professional experience and minimum limits must have a professional to be accepted as "professional accountant." The International Federation of Accountants - IFAC-is the governing body of the profession at the global level, which generate the general policies, international auditing standards, ethical guidelines, guidelines and accounting education and other aspects that are related to the task Professional (Valenzuela 2005).

The analysis of the work of the profession of accountant is conclusive to justify changes in training programs for accountants. Of all the professions, the public accountant is one of the most internationalized. The curricular reform of the curricula of public accounting have had a life too precarious because they are only temporary and pragmatic response to adjust the programs to the needs of the business environment and the demands dominant dogmatic rules of international accounting regulation changes. There have been studies of global background, as the curriculum proposed by the United Nations worldwide have issued directives for the formation of Certified Public Accountant so that they can operate in any country in the world, yielding an international test of adequacy for accreditation.

In the international arena and global, there is a widely accepted framework to guide a global accounting curriculum, consisting of six elements: knowledge and general skills, detailed curriculum for technical vocational education, professional examinations, practical experience, continuing professional education, and outline certification. The advancement of distance education models and online is irreversible if it is to take advantage of information technology and communication, yet there is scant information and no evaluation indicators for quality control

of tenders distance education program that includes teachers, students, books, entering the training program, college, etc.

With regard to the existing supply in the market for accounting professionals in Tijuana you can find different levels of education and professional development by taking into account the programs and curricula in the various institutions of higher education. This wide range of training programs of public accountant also has different characteristics competitive results when considering the transfer of knowledge, skills and values, development of professional practices, awareness of social responsibility performance in the environment.

The higher education service in Tijuana Public Accounts is made up of public higher education institutions and private, which offer a diversified curriculum, relevant and linked to economic and social needs of the region from the technical to the doctoral level.

That is why the training of future graduates in public accounting should ensure that the development of personal autonomy, openness to change, with a solid scientific basis, given to the research, creative and innovative behaviors that enable them to lead the changes that is immersed in the world and to cope with the uncertainty of change.

Therefore, it requires the development of a training program with Public Accounts scientific basis, technical, ethical and moral, with capacity for research, analysis of accounting issues in various regional organiza-

tions, national and international levels and low universally accepted standards. This is to train professionals to use economic and financial information referring to the internal activities of organizations, management is developed in them, and in general, to various types of bodies falling under the operation of society as whole.

The training program in public accounting professionals must be prepared to act in the dynamic context of the national and regional realities, with the knowledge, skills, attitudes and values required by the accounting profession in terms of business and operating environment in which the organizational information for decision making, financial reporting, information systems and information technology, domestic capital markets and international financial instruments, accounting certification services, the control processes that ensure the correctness and integrity of financial reporting and the safeguarding of assets, taxation and its impact on financial and managerial decisions, etc.

The international nature of the training of Certified Public Accountant is based on changes in a number of areas that influence the professional work. Education and Training of Public Accountants in higher education institutions must be able to cope with change situations that require us to adopt new paradigms with a rationale and philosophy, and not merely dogmatic and normative.

The professional training of CPA re-

Table 2: The Higher Education Institutions that Offer Career Tijuana Public Accountant

Centre for Technical and Higher Education	Degree in Public Accounting
Higher Education Center Northwest	Degree in International Public Accountant
College Center Northwestern Univer A. C.	Degree in Public Accounting
	Degree in Accounting
International Centre for Advanced Studies	Degree in Public Accounting
Centro Universitario de Tijuana	Degree in Public Accounting
Tijuana Institute of Technology	Bachelor in Accounting
Tecnológico de Baja California	Public Prosecutor BS in Accounting
Autonomous University of Baja California.	
School of Accounting and Administration	
Universidad de las Californias	Lic Public Accountant
Xochicalco University	Bachelor of Public Accounts

Source: Educational State Planning Coordination

quires the application of those principles of integrity as the basis for comprehensive accounting standards in a globalized world so capable of addressing the situations presented in a professional market as competitive and demanding and complex. It is important that the training process, the student accounting professionals gain competitive advantages to meet the needs and demands of the market where it will unfold the future accounting professional. The rapid increase of foreign investment poses new challenges to the professional development of public accountancy in the provision of services for new forms of organization and governance in global institutions, multinational, transnational and international, such as strategic alliances, joint ventures, etc.

Other important areas of knowledge that affect the formation of Certified Public Accountant are finance, the comptroller, costs and taxes. In Finance Konia (2005) explained that:

“examines the techniques and procedures for planning, organizing and controlling the collection and use of optimal monetary resources from internal and external sources of an organization and the structure and functioning of financial markets, for their better use in meeting the objectives of the organization”.

The comptroller has focused on the study of “financial planning and control of resources and verification operations in the organization to achieve the efficient use of the first and effectiveness in the latter, in order to achieve the objectives and goals set therein. Costs as an area of knowledge studies explained by Konia 2005:

“focused processes to identify, measure, collect, analyze and interpret the cost elements associated with the production and marketing of goods and services with the primary purpose of making decisions to achieve the objectives of strategic planning previously established in the organization”.

The area of tax “The nature of the tributes that must deal with individuals and corporations to cover public expenditure established by law, including standards, methods, techniques and procedures necessary to plan and monitor its implementation and proposal of the best legal and financial alternatives for both the state and taxpayers.

“The audit is the area of knowledge whose object of study is the set of techniques that are used to evaluate the performance of accounting and internal control of an organization, in order to obtain sufficient evidence and comment on the state to keep these functions regarding accounting principles, standards and procedures established in the accounting profession, informing stakeholders through a ruling that allows them to make decisions on them”. (Konia 2005).

The internationalization of professional training of the CPA should ensure their intellectual, and a solid background in the field of development of their capabilities and skills (Lee 2005). In the comprehensive education of the public accountant, as well as economic and financial knowledge, through a flexible curriculum should include social, cultural, administrative, environmental, etc., In which they operate, so that through a liberating and innovative research attitude and animated by the desire to provide excellent service, will help to solve local problems, regional, national and international.

A professional accounting education through a flexible curriculum that allows students' active participation is the support to be manager and actor in the construction and redefinition of knowledge, which contribute to solving specific problems. The accounting curriculum must be designed for a dynamic professional profile, trans disciplinary, based on skills, including the use of technology to enable the Public Accountancy address new trends in a globalized world.

According to Carvajal, Grenada (2005) in education and professional training in public accounting is important to incorporate as parameters: Skills Training: Until now, accounting training programs have been structured on the narrow concept of labor skills and not on the concept of competition as the possibility of approaching the knowledge from all dimensions, not forgetting of course, its integration with social relationships and the interplay of inter-subjectivity, which are inevitably present at different levels and contexts of action (Pino 2005).

For IFAC, the powers are considered the primary reference for developing a technical/vocational training geared to the world of work. Education and experience of profes-

sional accountants in essence are contained in the following parameters: Education and experience leading accounting to the classification goal, knowledge, skills and professional values necessary to achieve that goal, and elements that support education and experience required of professional accountants (IFAC-No.9 1999:19). The proposed competency-based curriculum in accounting education programs, teaching strategies training demand to establish a relevant connection between the technical, contextual, the discipline and the axiological.

A competency-based curriculum model should involve the appropriation of related social, political and axiological (Pino 2005) and re conceptualized from the different interactions and relationships that exist between the world of knowledge, the learning process, human development and performance context, so as to ensure the search for answers to the multiple and complex social demands, with a view to meet a better quality of life.

Each jurisdiction is to be a complex learning that integrates knowledge, skills, aptitudes, values and attitudes, that is, the powers must be understood as an integrating tool: the conceptual (world of knowledge), the procedural or operational (world do) and the ontological and axiological attitude (World of Being).

The public accountant must acquire expertise: To improve and modify their argumentative competence to meet the challenge that has to analyze, interpret, propose and act. In the traditional vocational training programs of the Auditor, are denied their communicative potential under the assumption that determines the predominance of instrumental rationality and the dominance of purposive action on the action under the securities. The training programs are in opposition of technical knowledge-driven instrumental instrumentalist ethos of the market relates to the execution of a set of skills and operational skills as auditing, finance, etc., and a conceptual and theoretical activity accounting knowledge linked to the development of an ethos from the field of discipline (Pino 2005)

The gap between rationality accounting, the objectives of the education system and teaching methods are sources of deep and tensions between those from a liberating vision tend to search for a professional ideology compatible with the social requirements and who, from a technical-instrumental pur-

pose legitimate advocate a narrow and unilateral (Pino 2005).

Yet, reliable communication is an important value in the formation of Certified Public Accountant, who through the power of a vigorous consultation process should enable the communication of feelings and thoughts is powered by verbal communication and human contact (Valenzuela 2005).

The professional accountant should have accounting skills and knowledge to be an entrepreneur, financial analyst, competitor, market analyst, good communicator, capable negotiator, public relations specialist and a good administrator. The conduct of these activities requires a mastery of language skills, communicative, textual and grammatical, interpersonal communication and teamwork. The counter should project its image through the accounting language, a language with which to understand the company and everyone associated with it. The public accountant should handle different languages from their professional development, including verbal, written, symbolic, logical, mathematical, aesthetic, etc., In order to understand and assimilate the expressions of accounting knowledge, other areas of knowledge related to as accounting and human in all its complexity.

These skills will enable the accounting professional to assume a role different from the traditional accountant that cares only supports accounting of financial flows. The business world has taken a dramatic turn in recent years due to the economic environment is filled with distinctive connotations such as aggressive competitive pressure and new rules imposed by globalization, and must be added speed real-time communications and support upward of technology.

The rapid advance of communications technology today means that you can have the information instantly and communicate in seconds to any point of the earth, so it is necessary to know the tools related to modern procedures on information processing, and the role they play in the structure and functioning of organizations. Thus, investors, the state, economic entities and the general public will increasingly require obtaining immediate feedback and real-time professional to respond with an updated knowledge of new technologies (Valenzuela 2005)

The requirements of international markets and the rapid advances in information technology and communications required of

the profession of Certified Public Accountant knowledge of the economic and international finance, rules and ways of reporting, standards international accounting and auditing, geography, international treaties, economic blocs and other relevant global and operational skills as mastering a second language communication, the generation and exchange of accounting, tax and financial and time immediately real sharing information through networking processes to facilitate teamwork and decision-making processes (Valenzuela 2005).

The training program must strengthen the power accounting professional in the understanding of the organizations of national and international order, with a high degree of responsibility and cognitive skills, socio-affective and communicative. The public accounting professional must meet the requirements of the human being as being, knowledge, expertise and serve. The powers are necessary to develop the management, evaluation, analysis and dissemination of information with a proper application of the regulation, standardization and harmonization of economic and social policies demanded by the institutions which involves social, economic, cultural and political, are aspects that must take account of institutions of higher education to be commensurate with the demands of their environment.

The accounting professional must build lifelong learning habits related to the areas accounting, administrative, economic, investigative, legal, computer, arts and second language to achieve the student's development of cognitive, communicative, and socio-emotional, which enable it to develop effectively as an individual, professional and appropriate knowledge resignifying be permanently must also possess skills to work in multidisciplinary groups, including those of such communication that provides management tools and the proper use of mother tongue and English.

Each category correspond investigative interest of knowledge management: empirical-analytic process, it is a technical interest in control, the hermeneutic process, communication practical interest, the systematic process of action, the emancipatory interest. The former is oriented toward mastery of nature, the second man's relations to each other and the third to the liberation of mankind itself (Pino 2005).

As competition in the accounting pro-

fession, it takes skills to use and explain the practice of the different languages that solve business balance sheets of financial-economic reality, environmental and social. A new training program in public accounting context implies the reality of space and time in an environment crossed by the existence of multiple values, roles, behavioral norms, internal and external pressures, economic, political and cultural, that respond equally. Thus, institutional conceptions, labor unions and to a lesser extent to the influence of disciplinary academic communities.

The development of communication skills training provided to the counter to receive and transmit information, to analyze a reasonable manner. The Public Accountant must be able to engage in dialogue and understanding relationships with the various economic and social and political actors within organizations and between them and the environment in which it operates.

Skill development requires basic training in the area related to the tooling used by the management of organizations in making decisions, the management activities of these organizations taken together, and the economic and social channels of communication and articulation of these organizations with their specific historical context. There is a relationship expressed in multiple rights and duties to society and users of the services of the auditor. A program linking public accounting business and productive sectors, allows the processes of interaction, alternatives for improvement that contribute to high levels of productivity and competitiveness both regionally, nationally and internationally.

The general accounting knowledge should be presented as a mechanism of evolution and communication of information, its fundamental aim must be the identification, measurement and communication of information as used at the time of decisions the tendency to use technological tools applicable to a universe of companies in the areas of communications, storage and transmission of data and financial accounting and tax programs for business applications.

The program of skills development in public accounting should strengthen accounting theory, using the logic in accounting knowledge and making approaches to problem solving in the field of information and the pursuit of human welfare through the application of methodologies dynamic,

flexible and attentive to the changes of the millennium with respect to new communication technologies and, in general, globalization of the economy.

The accounting professional must be trained to work in the knowledge society and global economies will be in possession of skills to identify, access and use relevant specialized information in a timely manner, using research methodologies and techniques for validation and processing of that information. In professional training in public accounting contemplates the development of generic skills necessary for the acquisition of knowledge in an information society, the cultivation of communication skills and interpersonal relations and the promotion of attitudes and values relating to the exercise of a profession that permeate the training curriculum Accountant-CPA professional future and enable both access to continuing education and constant self-improvement.

Professionals in public accounting will acquire these skills in courses and workshops that develop skills, attitudes and values related to interpersonal and written communication, research methodology, teamwork and staff supervision is essential to use information and communication technology for raise the level of documents and writings on professional activities. This helps promote the image of the profession in different media.

In a new policy framework that is derived from technological development, based on new communication technologies and information that make up what is now called the "risk society" further thinking and in particular accounting programs, still drive the training process and only covers professional practice, namely the development of professional skills at the expense of an education that enhances and seek explicit a "should be" social and individual, from which take effect the significance of learning and the formation of a new individual, since the cognitive competencies take on the challenge of living and managing the risk posed by contemporary society (Pino 25).

Institutions of higher education and commitment have come into contact with professionals who have experience and know the true reality of the demands and the conditions under which they pursue the profession in the world, seeking continuous liaison with their counterparts at world of media that exist today, for a continuous exchange of experiences that facilitate the renovation

of education or training updated Public Accountant (Valenzuela 2005).

Education and professional development of these skills requires training of teachers and tutors can use technology resources to update the methodology, teaching, communication channels and educational materials appropriate and relevant. This presupposes an assessment of the training strategy, taking into account new technological tools and communication cable, internet, electronic forums, virtual classrooms, among other.

Social Responsibility: The comprehensive training should emphasize social responsibility through the development of attitudes and skills which meet this requirement. The emphasis and social responsibility characteristics reinforce personal identity and loyalty. The public accountant as well as being a highly trained professional in their area should act according to the requirements of the environment, which is why you have a social responsibility as accounting information depends on the different areas of the community that is, economic, political, social, financial, environmental and other, so that this information acquires its integrity through a relationship based on values, standards and requirements of each context.

The public accounting profession worldwide must recognize the existence of a growing stream of dissatisfied users of their services and requiring the credibility and responsibility not only to financial information but also non-financial information and generation of new services and expectations. The plans and programs of study should facilitate the formation of Certified Public Accountant in preparing scientific, technical and humanistic allowing him to be responsible for the interests of society, through sound financial reporting, timely, efficient, reliable and useful for decision making, to comply with legal obligations and to exercise fiscal control over the assets, rights and property of individuals, businesses and the state.

It is necessary that the auditor has a training, general-humanistic, technical accounting and related disciplines, strong multidisciplinary training, for understanding and make critical judgments about the environment where it does business and understanding the factors to be considered in the ongoing work. The humanities in the formation of Certified Public Accountant help make this find a reasonable way to go breaking the paradigm that created the counter is

a being cold, calculating and ethics depends on the work you are doing.

The social function of public accountant will let you immerse yourself in updating cognitive performance has expanded into teaching as a social responsibility, which requires ongoing training to provide an intellectual education, and social ethics, which involves teaching, training and education professional future. For a better world, there must be professionals with a solid scientific background and strong sense of social responsibility that reflect human values of fairness and justice, and demonstrate appropriate behavior and integral (Valenzuela 2005).

Therefore the development of each of these issues highlights the social responsibility that has high accounting. The CPA requires a discipline basis accounting to further the understanding of the socio economic and provide an effective way to production processes and business management. The formation of the CPA should aim to promote corporate social responsibility, fight corruption, protect the environment and to encourage equitable and sustainable social, economic and cultural.

Ethics Training: This includes aspects related to the "ethics" against the malpractice of Public Accountants, which requires a no knowledge of the ethical standards of the profession. Not only is that the CPA has a strong technical and vocational education, but emphasis is given to its ethical and moral commitment that involves promoting social and environmental development, exercising effective leadership in their field. The CPA should know earn the trust of the society it serves professionally, for which we need to develop moral values.

The principles and ethics of the profession of public accounting should be disseminated to society and instill in new generations of professionals Humanities in the formation of Certified Public Accountant help make this find a reasonable way to go breaking the paradigm that created the counter is a being cold, calculating and ethics depends on the work you are doing.

The public accountant is called upon to play a significant role in society, the information provided by the basis for decisions to be taken at private and government, therefore, must at all times be clear, accurate and timely, and All fair and consistent with professional ethical values. Ethical values to be pursued by all counter on your accounting

profession are to abide by the most recognized professional standards in order to obtain a good performance, responding equally to the public interest which is accomplished by responding to needs such as: credibility, professionalism, service quality or confidence. Vocational training programs should improve their quality maintenance of the highest standards of conduct and the expertise of the profession.

The market ethics and replaced one by one the old values were breaking down. They forgot to welcome the principles of ethics without values, that the good is the best possible under the circumstances, based on the chaos rather than cosmos, outside any axiology. "Enron robbed the bank, Arthur Andersen provided him with the getaway car".

Flexibility of accounting standards has been used as a marketing strategy for professional services, providing customers with more discretionary environments. The so-called generally accepted accounting principles (GAAP) in which the signatures of certified public accountants (CPA) base their audits, allow a range of acceptable procedures, and also leave considerable room for free interpretation (Mark 1981).

CONCLUSIONS

The training is essential to take items to practice in ways that are socially useful and recognized, in practice it is essential that the conduct of the meter in terms of its relations with all stakeholders in the environment in which unfolds as colleagues, users, other professionals and the rest of society than in terms of honesty and integrity in order to disseminate the credibility and reliability of the information as a result of activities undertaken by this, since the counter with the character of accounting has the responsibility to testify on the documents and public statements made.

To respond to a changing, dynamic, uncertain and complex, Higher Education Institutions have to rethink their training functions of a public accountant with a solid academic theoretical content recognized internationally, but retain the flexibility to meet local and regional requirements. The scientific and education community formed by the academic and administrative university should be generating its own dynamic of academic management supported by research, teaching, links with social and productive sectors and public participation.

The new curriculum of public accounting program should consider the design and implementation of research processes as a key component that serves as a cross-cutting and dynamic in the development of the academic processes linked to social and productive sectors of the community. The results of this project improve the formation of the CPA because they link teachers and students in the research process and the design of new teaching strategies that contribute to solving real problems and facilitate the social projection. The academic administration is characterized by processes that arise and generated in the same individuals, focusing on the construction and reconstruction of knowledge, proper training and builders of their own processes.

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