

Enterprise Profile Of The Students Of The Degree In Public Accounting Of The University Of Sonora

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Abstract—The present research "Perception of the entrepreneurial profile of the students of the degree in Public Accounting of the University of Sonora" was performed in the school year 2016-1, whose purpose was to carry out the analysis of the characteristics of the entrepreneurial profile of the students, From the personal, academic and labor aspects, familiar aspects and academic and institutional support, in order to observe the improvement areas for their curriculum. Due to the problem that the students require more training in their entrepreneurial profile, the hypothesis was derived to verify if there is a positive relationship between the personal, academic, labor, family and academic support aspects with the students' entrepreneurial profile. The present study was justified because it possesses theoretical value, practical utility, its social relevance and the benefits it generates. Methodologically the research work is approached from the perspective of descriptive-transversal study types, with a quantitative and conclusive approach. The instrument used for the data collection was a survey formed by a questionnaire. Using the simple random sampling technique, the sample was integrated by 164 students from a universe of 1,183 enrolled in the 2016-1 school year. The data procedure allowed to demonstrate and to conclude that the entrepreneurial profile that the students of the degree in Public Accountancy of the University of Sonora have been reinforced with the academic and institutional support and with their personal academic and labor aspects that each of the Students surveyed.

Keywords—Students, Enterprise, Entrepreneurial profile.

Justification

Currently there are too many incubators in Mexican Higher Education Institutions (HEIs), which was the modality in the last decade. Today there are 204 public institutions and 124 private institutions with some type of incubation program. 60% are in the Federal District, State of Mexico, Jalisco and Nuevo León. It has been found that incubators have among their problems that managers, consultants and

mentors lack business experience, do not have clear operating criteria, do not share the risk with entrepreneurs, and do not maintain relevant links with entrepreneurs.

Universities are very important for the Mexican entrepreneurial ecosystem. If they manage to link better, work together, attract risk capital and improve their incubators, it will contribute to Mexico being a power in entrepreneurship (Arreola, 2016).

In the case of the University of Sonora, within its Institutional Plan, it is contemplated to strengthen, organize and promote the culture of creativity and entrepreneurship of the university student that allows him as a graduate to have the appropriate profile to generate and present proposals Innovative and knowledge, skills and abilities in the development of socially responsible entrepreneurial projects. In addition, generate greater collaboration with the productive sectors, social and civil organizations and financial entities to promote the innovative character of the entrepreneurial students of the University of Sonora. This university will promote the introduction of entrepreneurial culture subjects as part of the last semesters of the curricula and will establish agreements with external incubators recognized by the National Entrepreneur Institute (INADEM) to expand the capacity to incubate projects generated by the university community.

With the results of this research, they can help not only the students but also the academics, administrative and management authorities and especially the economic environment, since the development of entrepreneurial skills of the students of the University of Sonora will affect in a better economic development of the current environment.

Goals

Overall objective

Analyze the characteristics of the profile entrepreneur students of the degree in accounting from the University of Sonora, from academic and professional personal issues, family issues and academic support INSTITUTIONAL, in order to observe areas improvement for your curriculum and propose necessary actions to the university authorities.

Specific objectives

Identify the entrepreneurial skills that are most frequently presented in the students of the Degree in Public Accounting.

Propose actions so that university authorities benefit the students of the Degree in Public Accounting with their entrepreneurial profile.

Analyze the link between the entrepreneurial profile of the students of the Degree in Public Accounting with variables such as age, gender and family aspects.

It analyzes whether the curriculum of the Degree in Public Accounting of the University of Sonora has developed and strengthened entrepreneurial skills.

WORK HYPOTHESIS

H1: There is a positive relationship between the personal, academic and labor aspects and the entrepreneurial profile of the students of the degree in Public Accounting of the University of Sonora.

H2: There is a positive relationship between family aspects and the profile of the student's undergraduate degree in Public Accounting at the University of Sonora.

H3: There is a positive relationship between academic and institutional support and the entrepreneurial profile of the student of the degree in Public Accounting of the University of Sonora.

Independent and Dependent Variables

Independent variable

Personal, academic and work aspects.

Family aspects.

Academic and institutional support.

Variable Dependent

Profile and dealer.

Investigation questions

Is the profile of the student of the Degree in Public Accounting of the University of Sonora different according to personal, academic, work and family aspects?

Do the students consider that the curriculum of the Degree in Public Accounting of the University of Sonora has influenced to generate an entrepreneurial attitude?

What are the characteristics of the entrepreneurial profile that are most frequently presented among the students of the Degree in Public Accounting of the University of Sonora?

THEORETICAL FRAMEWORK

Conceptual framework

Definition of entrepreneur

According to the Dictionary of the Royal Spanish Academy (RAE), to undertake is "to undertake and begin a work, a business, a commitment. It is said more commonly than those that contain difficulty or danger." Entrepreneur: "who undertakes with resolution, difficult or random actions".

Wikipedia, the free encyclopedia, mentions that the term entrepreneur, from the French entrepreneur, is used to refer to an individual who organizes, and operates one or several companies, assuming some financial risk in entrepreneurship.

It was defined for the first time by Anglo-French economist Richard Cantillon as "the person who pays a certain price to resell a product at an uncertain price, therefore, making decisions about obtaining and using resources, and consequently admitting the risk in entrepreneurship".

Other scholars have defined this term in different ways, cited in Wikipedia, including:

1803: Jean- Baptiste Say: An entrepreneur is an economic agent that unites all the means of production, the land of one, the work of another and the capital of a third party and produces a product. By selling a product in the market, he pays the rent of the land, the salary of his employees, interest in capital and his profit is the remainder. Exchange economic resources from an area of low productivity to an area of high productivity and high performance.

1934: Joseph Alois Schumpeter: Entrepreneurs are innovators who seek to destroy the status of existing products and services to create new products and services.

1964: Peter Druker: An entrepreneur seeks change, responds to it and exploits its opportunities. Innovation is a specific tool of an entrepreneur therefore; the effective entrepreneur converts a source into a resource.

1975: Howard Stevenson: Entrepreneurship is the search for opportunities regardless of initially controlled resources.

Some definitions related to the entrepreneur concept cited in Wikipedia are:

a) Economic definition of entrepreneur: It makes changes of resources from a low performance area to high productivity.

b) Pragmatic definition of entrepreneur: He is a person who starts his own new and small business.

c) Operational definition of entrepreneur: Apply your creative and innovative talent to start your own company or enlarge an existing one.

d) General definition of entrepreneur: The one that makes things happen.

e) Popular definition of entrepreneur: From the saying to the fact there is a great entrepreneur.

f) Political definition of an entrepreneur: He who strives to turn his dreams into reality.

The term entrepreneur has been used to highlight those people who have initiative to create a new company or project, a term that was later applied to entrepreneurs who were innovative or added value to an existing product or process, the latter in order to achieve greater Developmental achievements of these companies that begin to enter the market (Petit, 2007).

Entrepreneurship establishes the objectives that are intended to be achieved after having identified the resources for its realization and focuses on imagination and creativity. This should be the promoter of initiatives, especially those that have a social objective, since in the organizations relationships and networks of collaboration are interwoven, which make the execution of projects possible. Entrepreneurship is currently the most called to present concrete solutions, facing the economic and social challenges facing society. Currently in the administrative field, the entrepreneur is the one who evaluates the benefits, risks and responds positively to changes with new ideas and ways of doing things (Orrego, 2008)

Anzola (2004) comments that the true entrepreneurial attitude breeds destiny, is the difference of being a leader committed to others, aware of the social and economic problems with a clear sensitivity of the surrounding environment and with an unlimited capacity to apply their desires, knowledge, skills, talents, interests, aptitudes and attitudes.

Hernández and Arano (2015) comment that over the years the entrepreneurial culture was having a great boost, since in many countries they began to give a very important priority since they are interested in creating greater sources of employment and higher development index for the people. In Mexico, this topic began to be introduced, since the employment index in our country began to show contraction and it is intended to motivate people to create and start new businesses to offer jobs and create greater business development. Undertaking, in a broad sense, aims to make decisions with some risk; in a more restricted sense, to create companies, where the risk is greater. In both cases economic approaches that the school can wake up, encourage or strengthen.

Hilarión (2014) points out that entrepreneurial thinking seeks to develop a way of thinking in which you train to observe and turn problems into opportunities in your environment. In addition, define the ecosystem of your venture as the set of actors, institutions and interrelations associated with the project that you are going to undertake in which the flows of the product or service and the money that happen between these institutions or entities are specified.

Alcaraz (2015) states that entrepreneurship is not synonymous with being an entrepreneur and comments that several types of ventures can be distinguished, with which the areas of opportunity in which they focus are categorized:

- Social.

- Ecological.
- Artistic and cultural.
- Business.
- Sports.
- Political.

The entrepreneur has a high degree of self-confidence and a series of characteristics that allow him to detect opportunities and generate business concepts from the creation, innovation or the best use of resources to achieve objectives.

Characteristics and profile of the entrepreneur

Anzola (2004) lists the characteristics of the entrepreneur and mentions that:

The entrepreneur must be:

- Bold.
- Tenacious.
- Passionate.
- Responsible.

The entrepreneur must be bold to:

- Knowing how to control your environment.
- Be willing to take risks.
- May your life be an exciting adventure.
- Being able to face situations.
- Get to be different.

The entrepreneur must be tenacious to:

- Get up a thousand times.
- Achieve your ends.
- Have a firm conviction.
- Be tireless.
- Make your second, third and fourth effort.

The entrepreneur must be passionate to:

- Never get discouraged.
- Always see the good side of things.
- Learn from defeats.
- Make problems your opportunities.
- Be full of energy.

Know how to think big.

The entrepreneur must be responsible for:

- Do not blame others.
- Do not use excuses.
- Accept the mistakes.
- Know how to face your actions.

The entrepreneur must have:

Trust.

Initiative.

Will.

There is a risk that the company will fail.

If wrong decisions are made, the stability of the company can be jeopardized.

The entrepreneur must have confidence to:

Believe a lot in yourself.

Feel able to do things.

Let nothing and no one tear it down.

Be a strong person.

Know that it can.

According to *Emprende Small Business* (2015) lists the 12 basic characteristics of successful entrepreneurs:

Passion. Entrepreneurs dedicate themselves to their activity with body and soul to achieve the goals and objectives set. Passion is an essential component that guides other behaviors and survives the sacrifice that the company requires.

View. To achieve success every entrepreneur needs a plan and the visualization of the final objectives. The work begins by defining the strategic steps that will lead you to achieve the results. In addition, from the establishment of the goals, a clearer perspective is gained on what the immediate priorities and needs are at present.

Learning capacity. Successful entrepreneurs recognize that they are always learning and that they can learn from everyone every day. Not being willing to listen and learn is to deny many opportunities. They know how to improve training to keep up to date on each of the issues that affect them.

Seek to achieve results. Entrepreneurs are practical people who believe they can control their own destiny and make decisions taken to take action to achieve objectives within a certain period. It is necessary to set the objectives correctly to know if we achieve the results we expect.

Determination and courage. Entrepreneurs must accept the problems and make timely and firm decisions to solve them effectively. There are some mistakes of entrepreneurs that are often made. The entrepreneur must anticipate the difficulties and be able to identify when something is wrong to correct it.

Creativity and innovation. Creativity is the process through which business ideas are generated, developed and transformed into added value. It is not necessary to invent what is already invented, but it is necessary to identify new possibilities of doing things and guarantee differentiation.

Persistence. Every initiative must be persistent. Trying once and giving up is not enough. You must take one step at a time and seek to improve it in a creative and organized way if you have not given the expected results at the first.

Sense of opportunity. The entrepreneur identifies the needs, problems and trends of the people who live around him and tries to devise alternatives of satisfaction or solution.

Teamwork. The leadership of the entrepreneur seeks to unify ideas and achieve consensus on the problems that are presented by making the human group involved in entrepreneurship work in harmony. In the entrepreneur's world it is necessary to know how to manage the work teams so that each of the people gives the maximum possible performance.

The entrepreneur must have initiative to:

Know that the entire organization concerns you.

May all your contributions be valuable.

Do not wait for others.

Being able to be the only one.

The entrepreneur must have the will to:

Go ahead.

Being able to organize your life.

Be fulfilled.

Be self - disciplined.

Know how to wait.

González (2007) mentions that regardless of the reason why a person becomes an entrepreneur, he can enjoy many advantages:

He is his own boss.

There is no supervision of a direct boss.

You can control your work schedule.

He earns income and prestige for himself.

It employs itself and is a source of employment for others.

Carry out an idea, a dream.

You can continue with a family tradition.

Satisfy your need for achievement.

However, not everything is positive. The entrepreneur also has to face a series of disadvantages or disadvantages when carrying out his projects:

Greater responsibility and, consequently, stress.

It requires making a great investment of time, and therefore dedicates less time to your family or your social life.

It does not have the benefits of an employee (benefits, stability, etc.)

Self-esteem. The entrepreneur is optimistic and safe. If you have confidence in yourself and your own abilities and abilities, the magical power of being positive and attracting success arises.

Assertiveness. Not going straight to the point to express what you think, feel and want without hurting others is a basic feature to achieve the goals set.

Organization. Establish a schedule of activities that is programmed with the ability to receive permanent adjustments.

Ibarra, D. (2008) mentions the characteristics that an entrepreneur must possess and calls it a superman, with these characteristics it forms an entrepreneur profile that allows analyzing whether a person has a business profile. Among the features that stand out are: experience, personality, adaptability, life cycle, role, preparation and concludes that an entrepreneur is a type that invests money, work and ingenuity in a company of its own and does not let itself be defeated by any adverse circumstance.

Brenes and Haar (2016) comment that Mexico has become an interesting environment for entrepreneurship. They argue that job opportunities may not be a good option given the low salary levels and lack of employee benefits. Therefore, many consider that self-employment or conform as an entrepreneur represents a better opportunity, which in addition, is well seen by society. Business informality is common, and in most cases, these businesses are usually more profitable than formal companies as a result of government bureaucracy and the complexity of the environment.

Uzcátegui, J. (2009) lists the ten characteristics that every entrepreneur must possess:

It has high self-esteem

To overcome the obstacles and meet all the stated objectives, the person needs to have confidence in himself. As soon as problems begin to arise, keep going; because he believes that his abilities will be able to face the difficulties.

Take risks

The entrepreneur must calculate the costs of implementing his business project; in order to consider new challenges and challenges that allow it to adapt to market changes. Also, check the viability of your ideas and, based on that, you risk prudently investing your resources.

Think positively

He has a win-win attitude with all the people involved in the realization of the project. Likewise, each problem is seen as an opportunity to learn and correct the mistakes that have been made.

Develop leadership

They are people who have the ability to influence others to achieve common goals. They are a source of inspiration, respect and credibility for your team; He makes them identify, not only with him, but with his

ideas, projects and businesses. Also, they have the ability to motivate other people to follow it of their own accord and to convey enthusiasm to others to optimize the performance of their daily activities.

Manage your resources

A good entrepreneur wisely invests money and optimizes operational processes to obtain greater economic profitability. In the same way, he controls his expenses and assigns real budgets to the activities that are going to be carried out, in order to realize his business idea.

Update your knowledge

The entrepreneur has intellectual restlessness, but at the same time he is a person who performs actions to put his ideas into practice. For this, it invests in its formation and training, with the purpose of specializing and developing continuously, both in the professional and personal areas. Similarly, try to keep up with current trends, changes in the environment, technological advances and new techniques and innovations in business tools, to get the most out of them.

It has information about its surroundings

Before starting any business idea, the entrepreneur must have a general knowledge of the market, of the clients, of the competition and of the productive sector where his company is going to be positioned, in order to identify and take advantage of the opportunities presented to him.

Adapts to changes

In a world where the only constant is change, it is imperative that the entrepreneur has the necessary flexibility, enabling it to guide your business or company, to make them face the situations presented for use in their favors.

He is creative and innovative

They are people willing to experience new ways of doing things. To do this, they identify and transform problems into opportunities. An entrepreneur is open to thinking beyond traditional limits and uses his imagination to see the world from a different perspective, to create new products and services or to redesign and improve those already offered in the market.

Is proactive

An entrepreneur has the freedom to decide and the power to choose his or her response to the surrounding circumstances. This person takes the initiative to act with determination to anticipate, prevent and anticipate possible eventualities or problems that may occur in the future.

Several of these abilities are innate in the human being, others can be developed through continuous practice. The only purpose is that these values become habitual behaviors and aptitudes of the entrepreneur's personality.

Main theories about entrepreneurship

Martínez (2008), refers to two main theories about entrepreneurship programs, on the one hand, programs focused on the development and growth of companies and on the other, programs aimed at developing the motivation, attitudes and behaviors of entrepreneurs, calling these last entrepreneurial competences, seeing them as a strategy to develop a structural and behavioral change inside and outside organizations. On the other hand, it mentions within an institutional approach to the creation of companies, the following theories:

a) Theory of marginalization. It is pointed out that marginalization is a trigger to become entrepreneurs, focusing on students with an unstable employment situation.

b) Role theory. He mentions that there are regions that are more likely to develop entrepreneurs than others, analyzing the possibility of implementing unique entrepreneurship programs by region.

c) Network theory. Stresses the importance of social networks in the creation of companies. These social networks are understood as the links between the different sectors that are involved in the creation of companies, from friends, family, clients, investors, suppliers, among others.

In the doctoral thesis of Martínez (2008), he presents a summary of the different theories that have been taken into account for the development of entrepreneurial skills, speaking from Schumpeter's theory that, although his studies on the characteristics of the entrepreneur are limited, he is the first to develop them for several authors to take, including Mark Blaug, who is considered the pioneer in entrepreneurship studies in the economic approach and who presents an analysis on the history of entrepreneurship theories, mentioning that the first works are developed in the seventeenth century highlighting the contributions of Castillón and Say. Concluding, after an analysis of several authors, that the entrepreneur has three basic functions: contribution to capital, administration and decision-making power. It also analyzes the authors Herbert and Link, who mention that an entrepreneur assumes risks derived from uncertainty, is innovative, adopts decisions, is an industrial leader, organizes and coordinates economic resources.

Gutiérrez and Amador (2011), carry out a comparative study of the entrepreneurial potential of the students of the Accounting career of the universities of San Marcos del Perú and Guadalajara de México, the information was obtained through a survey applied to 434 students, the descriptive study evidenced that the skills with better management for both are three; strength in the face of difficulties, learning, eagerness to achieve, those presented with greater deficiency for both are five: ability to take risks, ability to make decisions, flexibility, organization of time and work, self-confidence, being in a midpoint initiative. This evident result indicates that the academic aspects must be urgently reinforced to improve the profiles analyzed before the students conclude their professional studies since they manifest greater difficulties than advantages in their training.

Espíritu Olmos, Roberto (2011) comments that, among the existing theories in the academic field of entrepreneurship, the study of those that focus on the characteristics of entrepreneurs and that could allow identification of potential entrepreneurs was deepened. It can be concluded accordingly that there were five theories that should be considered for that purpose. Within a sociocultural orientation, the role theory should be considered, which refers to the area in which the family and its members develop, especially the role of parents as role models for their children, in addition to other social contexts less close to the person, but where his personality is also shaped. Likewise, the incubator theory and the institutional theory, should be considered from the moment they incorporate into the study, the effect that the lived experiences have on the individual, both in terms of work experiences and related to their academic training. From a more psychological perspective, there were two theories that we understood that should be contemplated in the study model. On the one hand, the theory of personality traits was a recurring theory when it comes to analysing the personal characteristics of the entrepreneur. The need for inclusion did not offer any doubt. However, we found that the theory of values towards work was used to explain personal orientations towards more traditional professional careers, on behalf of others; but he was wasting his potential to try to apply it towards the study of the decision to start a professional career as an entrepreneur. Therefore, it is understood that its incorporation into the specific model along with the rest of the variables is novel and represents an important contribution to studies on the characteristics of the entrepreneur.

RESEARCH SCHEME

Design of the investigation

According to the methodology of Hernández, Fernandez and Baptista (2006), there are explanatory exploratory studies, descriptive, correlational and. This is a descriptive study of quantitative approach as data or components of the variables will be collected and an analysis and measurement of the results will be performed.

Descriptive studies measure rather independently the concepts or variables to which they refer and focus on measuring as accurately as possible. Descriptive research seeks to specify properties, characteristics and important features of any phenomenon analyzed (Hernández, Fernández y Baptista, 2006).

The investigation is of the quantitative type in the understanding of the objectivity of the numerical data used; within this and considering the design concept, which conceives it as the plan or strategy that is developed to obtain the information required in the investigation; It is structured under the non-experimental type, since we observe the phenomenon in a natural way, without manipulating the variables, as it occurs in this context, in existing situations and with results that can subsequently be performed (Hernández, Fernández and Baptista, 2006).

The quantitative approach uses the collection and analysis of data to answer research questions and test previously made hypotheses, relies on numerical measurement, counting and frequent use of statistics to accurately establish patterns of behavior in a population (Hernández, Fernández and Baptista, 2006).

The study makes use of a cross-sectional research design, that is, taking a sample of population elements at a point in time. Often, this is called survey research design.

It is classified as Transversal because it has data collection characteristics at a single moment, a situation that perfectly adheres when evaluating students with certain characteristics of the universe that make up advanced students (5th semester in front) of the Bachelor of Public Accounting Department of Accounting at the University of Sonora, Centro Regional Unit; conclusive because it is an initial conclusion at a specific time such as those enrolled in the 2016-1 school year; It is also considered descriptive because it tries to investigate the entrepreneurial profile in students subject to the study. (Hernández, Fernández and Baptista, 2006).

Search and Collection Methodology and Techniques

The methodology used in the present investigation consisted of the following:

Development of the preliminary research project.

Design and development of technique and instrument for collecting information.

Selection of the sample population.

Definition of analysis techniques.

Application of questionnaires or data collection.

Analysis and interpretation of data and conclusions.

The instrument used for data collection is a multiple-choice answer questionnaire and some dichotomous ones. (Look at annex 1). This instrument was applied at the University of Sonora, in the Accounting Department to students in the 2016-1 semester who are studying for a degree in Public Accounting.

Universe, Sample and Sampling Technique

The population required for this research corresponds to advanced students enrolled in the 2016-1 school year of the Bachelor of Public Accounting of the Accounting Department of the University of Sonora. To enable the development of the study, a sample of this universe has been defined to save time and resources.

Sampling is of the simple random probabilistic type based on the probability principle, that is, those in which all individuals have the same probability of being chosen to be part of a sample and, consequently, all possible samples have the same Probability of being chosen. With the simple random sampling technique, considering its usefulness for the study design, with a 90% confidence level and a 6 % error, with a

probability of occurrence of 50% and probability of non-occurrence of the remaining 50%, The sample was integrated by 164 students from a universe of 1,183 enrolled in the 2016-1 school year.

Sample size

A sample size that was representative of the universe that makes up the students enrolled in the 2016-1 school year of the Bachelor of Public Accounting at the University of Sonora was calculated.

The following formula was used to determine the sample size:

$$n = \frac{(N * Z_a^2 * p * q)}{(e^2 * (N - 1) + Z_a^2 * p * q)}$$

Where:

n = sample size.

N = universe or population.

p = probability of success.

q = probability of failure.

e = sample error.

Z = confidence level.

Data:

$$Z^2 = 1.65$$

$$p = 50\% (0.5)$$

$$q = 50\% (0.5)$$

$$N = 1,183$$

$$e^2 = 0.0036$$

$$164 = \frac{1183 * 1.65^2 * 0.50 * 0.50}{0.0036 * (1183 - 1) + 1.65^2 * 0.50 * 0.50}$$

Method, Technique and Instrument

The sampling technique used is probabilistic and the survey method, the instrument used for data collection is a multiple-choice answer questionnaire (Annex 1). This instrument was applied at the University of Sonora, in the Accounting Department to students in the 2016-1 semester who are studying for a degree in Public Accounting.

To carry out the analysis process, this data is statistical, the SPSS statistical program and the Partial Minimum Square technique (PLS) were used applying the Smart PLS version 3.0 statistical software (Ringle et al, 2005). The initial reliability of the scales was analyzed through the Cronbach alpha indicator; for all constructs which is above the recommended value of 0.7 (Cronbach, 1970).

ANALYSIS AND INTERPRETATION OF FACTS AND DATA

Tables and Graphs with the Facts and Data Collected in the Study

The following describes the processes by which the information was collected with the support of the statistical tool of the SPSS statistical program used in this investigation.

The analysis of the information of the results obtained identified that Cronbach's Alpha represents a .916, which results in 91.6% reliability of the entrepreneurial profile data.

Case Processing Summary

		N	%
Cases	Valid	163	100.0
	Excluded from	0	.0
	Total	163	100.0

to. Elimination by list based on all procedure variables.

Cronbach's alpha	N of elements
.916	twenty-one

A statistical data ALYSIS

To carry out the process of statistical analysis of the data, the partial least squares (PLS) technique was used, applying the software is estadistic Smart PLS version 3.0. The initial reliability of the scales was analyzed through the Cronbach alpha indicator; for all constructs which is above the recommended value of 0.7 (Cronbach, 1970).

To validate the measurement model, the following steps were carried out:

Analyze validity and apparent validity,

Calculate the individual reliability of the indicators by means of the factorial loads of the reflective constructs, and

Examine the validity of the construct through convergent validity and discriminant validity.

Regarding the validity of the structural model, the following should be analyzed:

The variance explained (R²), and

Path coefficients or standardized regression weights (β).

A then present paragraphs where statistical criteria proposed by the PLS technique is confirmed.

Reliability of the indicators

Based on the statistical criterion in which it says that the reflective constructs for this study, the statistical test proposed by Hair (1999) was considered, who establish that when it comes to scales of new measures the criterion of acceptance of factorial loads must be $\lambda \geq 0.550$, because relevant information could be lost, as recommended by Bollen and Lennox, 1991; Acedo and Jones, 2007.

Based on the statistical criteria in the proposed model, the following indicators are refined:

Personal, Academic and labor Aspects: P6-A: "Work or have worked in any company." ($\lambda = 0.016$), P6-D: "Are you the owner or partner of any company" ($\lambda = 0.444$), P6-E: "You have initiated actions aimed at starting your own business at some point." ($\lambda = 0.338$).

Family Aspects: P8-A: "What place does it occupy among the brothers" ($\lambda = -0.317$).

Academic and Institutional Support: P12-C: "Your Academic Tutor has provided you with information or motivated you to generate an entrepreneurial attitude." ($\lambda = 0.404$), P12-D: "Your Professional Practices, if you have already done them, considers that they influenced the development of an entrepreneurial attitude (a) ($\lambda = 0.119$), P12-E: "Your Social Service, if you have already done so, considers that it influenced the development of an entrepreneurial attitude (a)" ($\lambda = 0.118$), P12-E: "Meet the Institutional Entrepreneurship Program that the University of Sonora has" ($\lambda = -0.179$).

Entrepreneurial profile: P11-b: "Desire for improvement and progress. Understood as the principle of continuous improvement, which leads to always look for a superior medium in their activities" ($\lambda = 0.532$), P11-d: "Vision of the future. Understood as the ability to perceive trends and to anticipate what will happen." ($\lambda = 0.477$), P11-e: "Creative and innovative ability. Understood as the ability to find multiple ways of solving problems" ($\lambda = 0.548$), P11-g: "Initiative. Understood as the ability to anticipate, to do something before others do it" ($\lambda = 0.541$), P11-i: "Ability to make decisions with incomplete information. Understood as the ability to accept that in life almost all data is almost never at hand, and that especially change requires decisions with uncertainty" ($\lambda = 0.503$), P11-q: "Controllability. Understood as the ability to supervise and control resources and situations" ($\lambda = 0.534$).

Reliability of the construct

To determine the internal consistency of the indicators that quantify the reflective constructs, the reliability of the construct has been analyzed by means of the Cronbach's Alpha (α) and the Composite Reliability Coefficient of the Construct (ρ_c).

Shows that Cronbach's Alpha is greater than 0.7 as proposed by Nunnally (1978) and Sanz, Ruiz and Aldás (2008). As for the Compound Reliability Coefficient (ρ_c) proposed by Werst, Linn and Jöreskog (1974), the constructs measured reflectively must be greater than 0.600 (Bagozzi and Yi, 1988; Chin, 1998; Steenkamp and Geyskens, 2006). Likewise, all the Compound Reliability Coefficient must be higher than the Cronbach Alpha values of the

proposed construct (Fornell and Lacker, 1981). In such a way that one could say that the silver construct has a satisfactory internal consistency for the proposed conceptual model.

Reliability of the construct: Influence of the entrepreneurial profile on students

Construct Indicators	Cronbach's alpha (α)	Compound Reliability (ρ_c).	Analysis of the extracted variance (BIRD)
Personal, academic and work aspects	0.5771	0.8193	0.6956
Family aspects	1.0000	1.0000	1.0000
Academic and institutional support	0.7905	0.9047	0.8260
Entrepreneurial profile	0.9045	0.9170	0.4262

Source: Own elaboration based on the statistical analysis in SmartPLS 3.0

Convergent and discriminant validity

As mentioned, the validity of the construct is quantified by means of convergent validity and discriminant validity.

The AVE coefficient for constructs with reflective indicators should be greater than 0.500 (Bagazzi , 1981; Fornell and Lacker , 1981), which indicates that more than 50% of the variance of the construct is due to Your indicators The previous analysis allows us to demonstrate the convergent validity of the proposed model, as the AVE of the indicators can be observed: Personal, Academic and Labor Aspects is 0.6956, Family Aspects is 1.0000, Academic and Institutional Support is 0.8260, and the Entrepreneurial profile is 0.4262 which meet the acceptance criteria proposed by Bagazzi , 1991.

The discriminant validity has been verified with the analyzed construct where it is significantly separated from other constructs with which it is theoretically related (Sánchez and Roldán, 2010). The indicators on the diagonal (in bold) represent the results of the square root of the AVE between the constructs and their measurements.

The indicators below the diagonal are the correlations between the constructs. According to Sánchez and Roldán (2005) for discriminant validity to be met, the indicators on the diagonal must be greater than the indicators below the diagonal (See table 4). As noted in this table, the indicators meet the empirical criteria proposed above. Therefore, the discriminant validity of the different constructs that integrate the proposed PLS model was finally verified.

Reliability of the construct: Discriminant validity. Matrix of standardized correlations between the different latent variables.

Construct	Academic and institutional support	Personal, academic and work aspects	Family aspects	Entrepreneurial profile
Academic and institutional support	1.0000			
Personal, academic and work aspects	0.0339	1.0000		
Family aspects	0.0950	0.2365	1.0000	
Entrepreneurial profile	-0.3038	-0.2711	-0.2310	1.0000

Source: Personal elaboration based on the statistical analysis in SmartPLS 3.0

Validity of the structural model

The validity of the structural model is analyzed by means of two basic indices: first, the variance explained (R²), and secondly the path coefficients or standardized regression weights (β) (Johnson, Herrmann and Huber, 2006). Variances of endogenous or dependent variables (R²) must be equal or greater than 0.100 (Falk and Miller, 1992). From this empirical criterion, all constructs have a satisfactory predictive power for the proposed structural model.

The path coefficients or standardized regression weights (β) must reach at least a value of 0.200 to be considered significant (Chin, 1998). As shown in Table 5, not all casual relationships proposed as hypotheses in the analysis model meet the acceptance criteria.

Test Stone-Geisser or Q parameter 2 (cross validated redundancy) determines the predictive power of this indicator must be greater than zero so that the construct has predictive validity (Chin, 1998). Therefore, the structural model meets the statistical criteria mentioned above.

Results of the statistical analysis.

Hypothesis	Standardized path coefficients (β)	T value (Bootstrap)
H ₁ : Institutional Academic Support Entrepreneur Profile	0.3090	3.1713 ***
H ₂ : Personal academic and work aspects Entrepreneur Profile	0.2564	2.1903 ***
H ₃ : Family Aspects Entrepreneur Profile	0.1468	1.5888 ns
Note: *** <i>t</i> value > 2,576 (<i>p</i> <0.01), ** <i>t</i> value > 1,960 (<i>p</i> <0.05), * <i>t</i> value > 1,645 (<i>p</i> <0.10), ns = not significant		
Construct	Variance Explained R ²	Stone- Geisser Q ² test
Entrepreneur Profile	0.1817	0.0832

Source: Own elaboration based on the statistical analysis in SmartPLS 3.0

Analysis and interpretation of the results

Finally, once the validation of the measurement model has been carried out, as well as that of the structural model, we proceed to examine the results obtained to contrast the research hypotheses formulated and thereby justify and argue the possible deviations from the expected results.

H1. There is a positive relationship between the personal, academic and labor aspects and the entrepreneurial profile of the student of the degree in Public Accounting of the University of Sonora.

In relation to H1, the results indicate that personal, academic and labor aspects are linked with respect to the student's entrepreneurial profile, since the result presented is ($\beta = 0.2564$; *p* <0.01). Therefore, it is confirmed that personal, academic and labor aspects do influence the profile of the student entrepreneur of the public accounting degree.

H2. There is a positive relationship between family aspects and the entrepreneurial profile of the undergraduate student in Public Accounting at the University of Sonora.

In relation to H2, it has not been validated since the result presented is ($\beta = 0.1468$; *t* = 1.5888 ns). This indicates that H 3 must be rejected since the results are not valid enough to accept this hypothesis.

H3. There is a positive relationship between institutional academic support and the entrepreneurial

profile of the undergraduate student in Public Accounting at the University of Sonora.

Finally, the case of hypothesis H3 that relates institutional academic support to the student's entrepreneurial profile has been validated ($\beta = 0.3090$; *p* <0.01). This result indicates that the hypothesis is accepted since academic and institutional support is of great importance in the development of the entrepreneurial profile of the student in public accounting.

In summary, this field research showed that the entrepreneurial profile possessed by the students of the Bachelor's Degree in Public Accounting of the University of Sonora (Positive mental attitude, responsibility, commitment, perseverance, ability to manage resources, productivity, acceptance and propensity to change, ability to integrate facts and circumstances, among others), has been reinforced with academic and institutional support and with their personal academic and work aspects that each of the students surveyed possess.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

As a result of this work of analysis and interpretation of information, the following conclusions are presented:

In reference to the general objective set out in this research work, which sought to analyze the characteristics of the entrepreneurial profile of the students of the Bachelor of Public Accounting at the University of Sonora, based on personal, academic and labor aspects, family aspects and Academic and institutional support, in order to observe the areas of improvement for their curriculum and propose necessary actions to the university authorities, there was a positive result in comparing the entrepreneurial profile with personal, academic, labor and support aspects academic and institutional, however, when comparing the entrepreneurial profile of these students with the family aspect, this had an unfavorable result because that aspect does not positively influence their entrepreneurial profile.

In response to the specific objectives that were proposed at the beginning of the present work, it is indicated : " Identify the entrepreneurial skills that are most frequently presented in the students of the Bachelor of Public Accounting ", so it is inferred that the characteristics of the Entrepreneurial profile with the highest percentage are: Positive mental attitude, responsibility, commitment, perseverance, ability to manage resources, productivity, acceptance and propensity to change, ability to integrate facts and circumstances and solutions and not problems .

Another specific objective was to: " Propose actions so that university authorities benefit the students of the Bachelor of Public Accounting with their entrepreneurial profile "As indicated in the recommendations section, derived from the result obtained in this research, the student's entrepreneurial profile has to be reinforced through programs to connect with the productive , social and civil sectors to

boost university entrepreneurs, make agreements with incubators, carry out events such as forums, conferences, talks, workshops and competitions, among others, related to the formation of entrepreneurial culture.

The specific objective of: "Analyze the relationship between the entrepreneurial profile of the students of the Bachelor in Public Accounting with variables such as age, gender and family aspects", concludes that there is a greater relationship of the female gender (66%) with respect to the masculine and also, it is observed that at an older age (Students in advanced semesters) they have more positive relationship with their entrepreneurial profile. It was only demonstrated that there is no positive relationship between the entrepreneurial profile and family aspects, since these do not influence said profile.

Finally, the specific objective of: "Analyze if the curriculum of the degree in Public Accounting of the University of Sonora has developed and strengthened entrepreneurial skills", it is concluded that 75% of respondents actually state that the plan of studies that have led so far have influenced an entrepreneurial attitude for generals and 69% state that teachers have motivated them to develop an entrepreneurial attitude.

From the main question of this research, which is: What are the characteristics of the entrepreneurial profile in the students of the Bachelor of Public Accounting of the University of Sonora belonging to the 2016-1 school year, their personal, academic aspects, Labor, family and academic and institutional support? The following hypotheses are derived, being the first and the third that mention that there is a positive relationship between academic and institutional support and the entrepreneurial profile of the student in Public Accounting and also with personal, academic and labor aspects, which it indicates the work done, that indeed there is a positive relationship with these variables since it was demonstrated in this investigation with high percentages the justification in the answers of the surveyed students. The second hypothesis that mentions that if there is a positive relationship between family aspects and the entrepreneurial profile of the student of the degree in Public Accounting of the University of Sonora., It was concluded that there is no positive relationship but an unfavorable one, since there is no Acceptable percentage of family business owners.

The following research questions arise from the above hypotheses:

Is the student's profile of the degree in Public Accounting of the University of Sonora different according to personal, academic, work and family aspects?

It was possible to confirm through the results of this research work that indeed at an older age, semester, and work experience of the students of the degree in Public Accounting, the level of their entrepreneurial profile is increased.

Do students consider that the curriculum of the degree in Public Accounting of the University of Sonora has influenced to generate an entrepreneurial attitude?

Derived from the results of the research, the surveyed students responded with high percentages that effectively the curriculum of their degree if it has influenced to generate an entrepreneurial attitude and that their teachers have motivated them to develop such an attitude.

What are the characteristics of the entrepreneurial profile that are most frequently presented among the students of the degree in Public Accounting of the University of Sonora?

With the investigation carried out it is concluded that the five main characteristics with which the students of the degree in Public Accounting of the University of Sonora are identified are:

- a) Mental attitude towards success.
- b) Responsibility / Solidarity / Ethics.
- c) Commitment / Constancy / Perseverance.
- d) Ability to manage resources
- e) Practicability and productivity.

For all the, the following recommendations are made.

Recommendations

For all the above, it is recommended based on the perception of the entrepreneurial profile of the students of the degree in Public Accounting of the University of Sonora, the following:

Seek interaction between the University of Sonora with government authorities and the business sector (Chambers), to promote entrepreneurial culture in university students.

Consolidate the Network of Entrepreneurs of the University of Sonora.

Incorporate concepts to develop an entrepreneurial culture among students, such as: Promote models that are business owners and not just their job owners; stimulate the generation of wealth and not only its administration; Learn to start and not just continue, among others.

Conduct a Divisional program (Division of Economic and Administrative Sciences) where all the bachelor's degrees participate so that every year an entrepreneur event is held where forums, conferences, talks, workshops and competitions related to the formation of the entrepreneurial culture are organized and facilitate contact and exchange of information between potential entrepreneurs and established companies and specialists.

Generate a training program aimed at students of the Division of Economic and Administrative Sciences to strengthen the entrepreneurial profile and link these students through the Business Advisory and

Consulting Center with the federal, state and municipal government instances that support the projects entrepreneurs of university students.

That there is collaborative work of the Division of Economic and Administrative Sciences with other Higher Education Institutions among its research professors with issues related to entrepreneurial culture.

Generate a Divisional Linkage Program with the productive sectors, social and civil organizations and local financial entities to boost university entrepreneurs.

Promote collaborative work among all the degrees of the Division of Economic and Administrative Sciences of the University of Sonora for the creation of investment, productive or social projects that generate the creation of companies.

Carry out agreements with external incubators recognized by the National Entrepreneur Institute (INADEM) by the Division of Economic and Administrative Sciences of the University of Sonora to expand the capacity to incubate projects generated in this Division.

The existence of a program to link the Accounting Department of the University of Sonora with the Ministry of Economy (In the three levels of Government) that allows, through its Young Entrepreneurs Model or any other, to promote, maintain and consolidate a methodology that drives young people in the development of entrepreneurship with entrepreneurial skills, attitudes and values, to realize their business plans and form a hotbed of companies. The objective is to promote the entrepreneurial spirit in young people through the specialized accompaniment of facilitators and advisors, who provide them with the necessary tools for their incorporation into the business environment, thus contributing to the country's economic and social development.

Conduct studies in the academies of the Accounting Department to promote the introduction of entrepreneurial culture subjects as part of the last semesters of the curricula.

Encourage the formation of multidisciplinary teams, internal and external to the Accounting Department, for the elaboration of projects that develop the entrepreneurial culture.

Create a communication channel (In social networks) so that the Accounting Department disseminates the entrepreneurial culture, successful experiences and successful entrepreneurs so that students feel motivated to imitate these examples.

Generate agreements with companies created by entrepreneurs so that the students of the Accounting Department can carry out their professional practices and learn the entrepreneurial culture.

Develop research studies, by the academies of the Accounting Department, to know access to financing and venture capital for the creation and development of new companies by entrepreneurial students and to

know the existence of public support and commercial credit.

Create and integrate into the Accounting Department, a body of teacher-mentors, who accompany the entrepreneurial students in the creation of the company and define a series of incentives for these professors.

Motivate the students of the degree in Public Accounting, through the Department of Accounting, to participate in the entrepreneurial contest "Owl Innovat (Annual)" convened by the University of Sonora.

Link the Accounting Department with the internal programs of the University of Sonora such as: University Entrepreneurs, Business Incubation Program and the Office of Technology and Knowledge Transfer.

Promote training courses, whether internal or external, aimed at the teaching staff of the Bachelor of Public Accounting, in the training of teaching skills and abilities linked to the training of entrepreneurs.

That the professors of the bachelor's in public accounting of the University of Sonora encourage and support among their student's creativity, innovation and entrepreneurship contests.

Suggest that in the subjects of the bachelor's degree in Public Accounting, topics that favor training in skills related to fundamental characteristics of the entrepreneurial profile are incorporated.

Show the existing programs of promotion and support to the university entrepreneur to the students and the teaching staff of the Degree in Public Accounting.

That university professors support activities where their students participate in workshops, conferences, exhibitions, congresses, competitions, business forums and professional practices to promote the entrepreneurial profile.

It should be recommended that the academic tutors of the Bachelor of Public Accounting students provide them with information regarding the existing programs of university entrepreneurs.

It should be suggested that those responsible for both Professional Practices and Social Service in the Bachelor of Public Accounting motivate students to develop an entrepreneurial culture in both the productive and social sectors.

From this study, the following future lines of research are proposed:

a) Analyze, in future periods, the evolution of the entrepreneurial profile of the students of the bachelor's in public accounting of the University of Sonora.

b) Investigate the programs that exist in the education of the upper middle level to develop the entrepreneurial profile and its correlation with those of the University of Sonora.

c) Investigate financing alternatives for entrepreneurs at the University of Sonora.

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