

Perspectives Of Training In Entrepreneurship Of New Students Of The Degree In Public Accounting

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Abstract— The present investigation was carried out by means of the quantitative and cross-sectional method, the objective is to know the perspectives of training in entrepreneurship that the new students of the Bachelor of Public Accounting expect to have, where the universe of study were the students enrolled in Semester 2023-2 of the accounting department of the University of Sonora, for data collection an instrument (questionnaire) was used, which was prepared in the forms application and sent to the students in La Liga to answer the questionnaire, of which we received 157 surveys that were answered and which is considered the sample for the present investigation, a descriptive analysis was made of the data obtained, the results show us that it is evident that the new students have very well defined what they expect from a professional career in terms of training in entrepreneurship is concerned, and places the university as an institution with a relevant educational offer, which seeks at all times to fulfill its social objective.

Keywords— Students, new entry, entrepreneurship.

I. Introduction

This research work analyzes the expectations regarding entrepreneurship training of new students at the University of Sonora, entrepreneurship is the pillar for the economic development of our society and the country, the creation of new businesses as a generating source Employment is everyone's concern in our society, and universities as a source of knowledge generation and to meet their social objective offer careers with graduation profiles that come to meet the training needs of the new generations, which is why the knowing the expectations that students expect from a university degree consolidates the educational offer and reaffirms the relevance and commitment that the university has towards society, and at all times contributes to the comprehensive training of its graduates that give added value to our society and country.

Within the responsibility that higher education institutions should have, is among their study plans, the willingness to train students with leadership capacity, with various abilities, skills and entrepreneurial skills (Sansone et al., 2021) to develop the academic practices in optimal conditions in the company laboratory called Coolideres. Thus, future professionals will responsibly face the various business situations (Anjum, 2020). For this reason, the Pedagogical and Technology University of Colombia (UPTC) recognizes the need to create practical learning scenarios and spaces for business and research development.

II. Theoretical framework

By entrepreneurship we understand the ability of people to translate ideas into actions. It implies being creative, taking the initiative, innovating, taking risks and managing personal and professional projects to achieve specific objectives (Amparo Oliver, 2016).

Educational intervention in entrepreneurship

Education is an ideal means to identify entrepreneurial attitudes, as well as to promote and stimulate them in different ways. The presence of entrepreneurship in educational programs in schools in Europe is reported in "Entrepreneurship Education at School in Europe National Strategies, Curricula and Learning Outcomes" (European Commission, 2012b), recalling the importance of entrepreneurship education as a motor for growth (Amparo Oliver, 2016). And from the universities it is essential to strengthen the entrepreneurial training of students, to provide them with the best tools for their insertion in the labor market (Rodríguez Gutiérrez et al., 2019) and promote the entrepreneurial spirit among all the groups that comprise it (Mazacón et al., 2019). (Weng et al., 2022) consider it necessary for educational centers to carry out activities in which students get involved in global problems so that they can develop their entrepreneurial skills based on the 5Es (involve, explore, explain, elaborate and evaluate). and can become creative students and entrepreneurs, who can provide efficient solutions through their ventures. For Flores (2019) it is unquestionable that, in university institutions, it is required to train their Business Administration students by competencies,

so that, in the practical laboratory, the opportunity to train students with entrepreneurial capacity is seen.

Starting from these premises, the academy should not leave aside the stimuli in the generation of entrepreneurial skills and abilities, since educational institutions are responsible for creating learning environments, in which subjects develop and potentiate their experiences that later they will be used in their work performance in a creative and innovative way, given the competitive challenges that the country demands in the generation of employment and business organization (Rusdianan et al., 2021). Adna and Sukoco (2020) affirm that the implementation of business practices is constituted by the scheduling of time and the organization of the physical space, which facilitates the interaction of the teacher with the model that transmits passion for knowledge, as an entrepreneurial guide so that the practitioner promotes the implementation of social actions through collaborative and cooperative work, establishing interventions from various sources of knowledge and including professional interdisciplinarity.

International experts agree on the need to intensify efforts towards an entrepreneurial culture at all educational levels, promoting skills in university students that can increase their opportunities for professional development as job creators. This is contemplated in the Global Entrepreneurship Monitor Report, GEM 2020, (Bosma et al., 2020), which evaluates the entrepreneurial framework through the "Entrepreneurial Framework Conditions" (EFCs), and that in 54 economies from around the world participated in the aforementioned edition. Of the 12 CFEs defined globally, physical infrastructures are the ones that achieve the highest scores, with entrepreneurship education at the school level being the least developed and weakest condition.

The Strategic Plan for Recovery, Transformation and Resilience (Government of Spain, 2021a) promotes, as a country mission, the 'Spain Entrepreneurial Nation Strategy, EENE', which links entrepreneurship with the necessary modernization of the economic structure and improvement in the territorial and social cohesion, articulated around three levers (Government of Spain, 2021b): improvement in education to promote inclusive development and closing inequality gaps (gender, territorial, socioeconomic and generational), the effects of IDi research, development and innovation and innovative entrepreneurship, to accelerate the maturation of investment in Spain, attract, develop and retain talent, promote the growth of companies and improve innovation and productivity. As actors involved in the development of the EENE, universities consider themselves trainers of entrepreneurial people and also generators of opportunity scenarios for social,

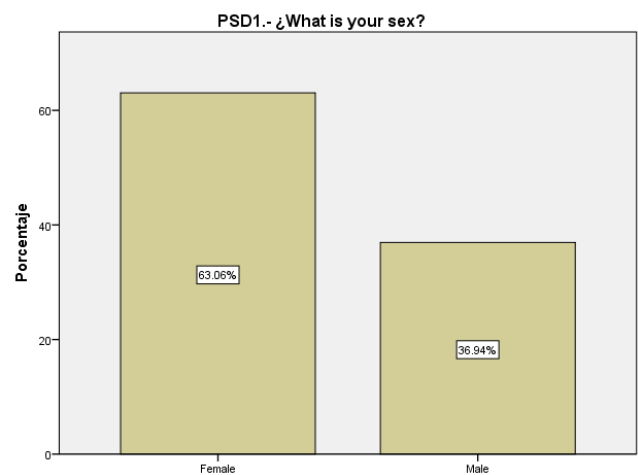
cohesive and sustainable growth, in a knowledge economy (M^a Ángeles Peña Hita, 2023).

III. Method Description

The present investigation was carried out through the quantitative and cross-sectional method, where the universe of study was the students of the semester 2023-2 of the Departments of Accounting at the University of Sonora, the general objective, Analyze the perspectives of training in entrepreneurship of students to know the relevance of the educational offer, for the data collection an instrument (questionnaire) was used, which was elaborated in the forms application and sent to the students in the league so that they answered the questionnaire, from which we received 157 surveys that were answered and which is considered the sample for the present investigation, of the data obtained a descriptive analysis was made. where there was a Cronbach's Alpha of .888, with which we can assert that we have 88.8% reliability in the data to be able to infer.

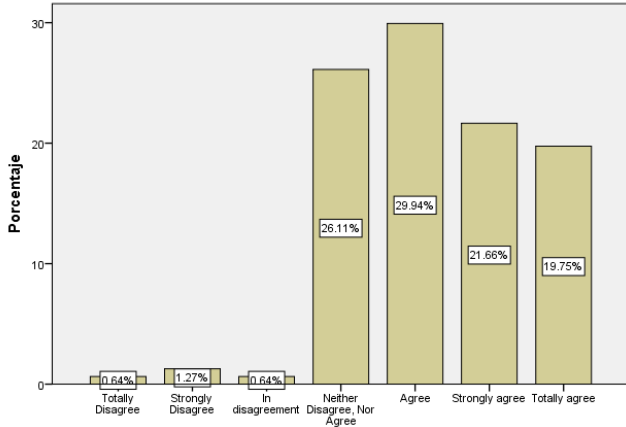
IV. Results and discusión

Sociodemographic data.



Of the total respondents, 63.1% are female and 36.9% are male.

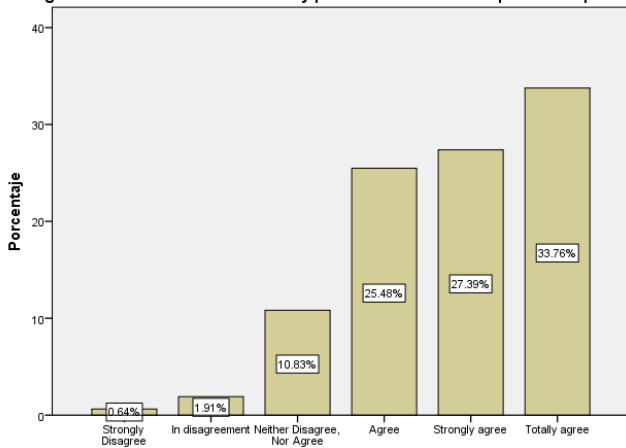
Figure 1. I consider taking some subject (subject, workshop, elective) of entrepreneurs within the career I study.



Source: Made by the same author.

It is evident that they have very well defined what new students expect from a professional career in terms of entrepreneurship training, the impulse of teachers in the subjects with this training will be of vital importance for them to achieve their objectives.

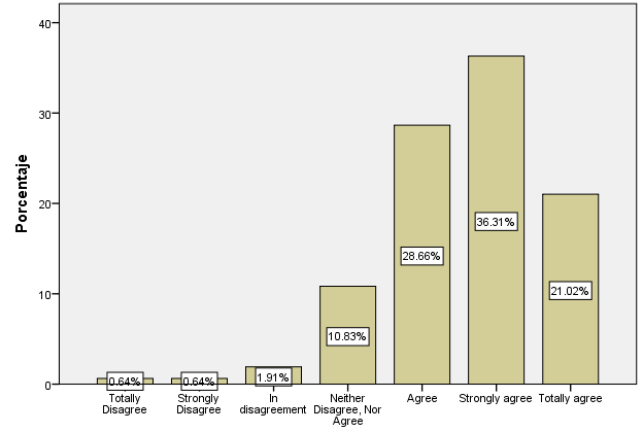
Figure 2. I believe that the university promotes student entrepreneurship.



Source: Made by the same author.

The impulse on the part of the university in entrepreneurship training is within the institutional development plan and students are aware of the institution's commitment to the integral training required by the new times.

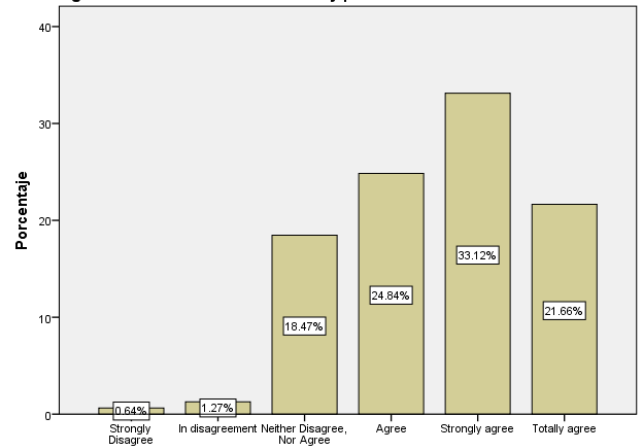
Figure 3. I believe that the University integrates entrepreneurship courses or workshops into its curriculum.



Source: Made by the same author.

New students are aware of the training profile that the institution intends with its curriculum, which is why entrepreneurship training is an attraction for new generations.

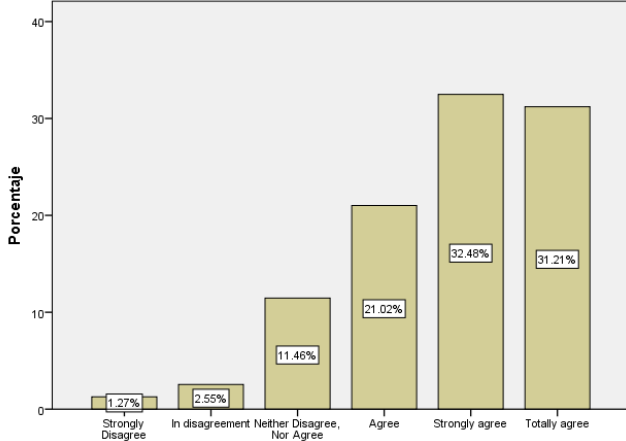
Figure 4. I believe that the University promotes business incubation.



Source: Made by the same author.

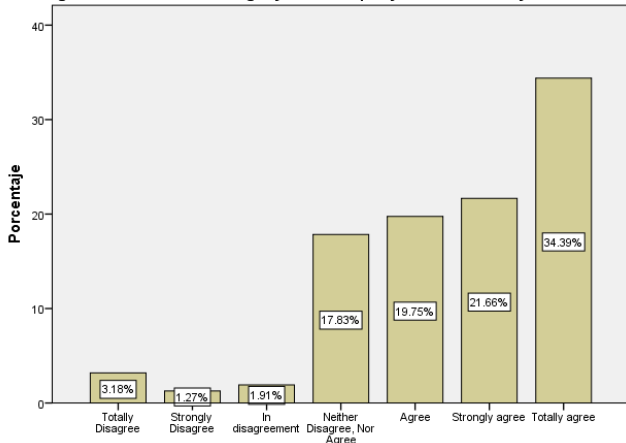
New students seek to achieve their goals in the entrepreneurship of their own businesses, and know, and know, that within the university the creation of new companies is promoted among future graduates, being aware of this training profile they enroll to achieve their life goals.

Figure 5. I believe that the University encourages entrepreneurship.



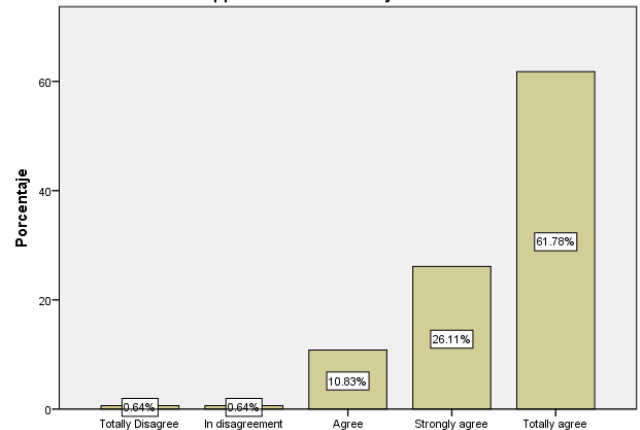
Source: Made by the same author.
 The curricula of the degree in public accounting consider training in entrepreneurship and new students are aware because they know the graduation profile they will achieve at the end of their career.

Figure 6. I consider starting my own company at the end of my career.



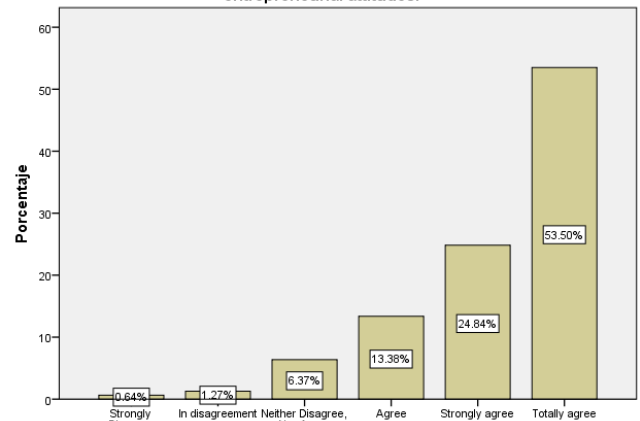
Source: Made by the same author.
 University studies are the path by which students seek to achieve their goals in life, they manage to obtain knowledge that drives them to create their own companies, it is the objective that some pursue with their professional training.

Figure 7. I believe that my career will help me take advantage of business opportunities when they arise.



Source: Made by the same author.
 Professional training provides knowledge that potentiates the opportunities of graduates, many of the students seek to expand the range of possibilities to achieve their goals in life, with which the degree in public accounting is considered an ideal means to go beyond that consider an employee and manage to open their own business.

Figure 8. I consider working in a company where I can develop my entrepreneurial attitudes.



Source: Made by the same author.
 Professional training provides knowledge to face the challenges in life, but also, to be able to affirm that knowledge in the daily practice of their profession is something that the degree in accounting offers as an attraction for new students.

Figure 9. I believe that university studies will strengthen my knowledge to undertake.

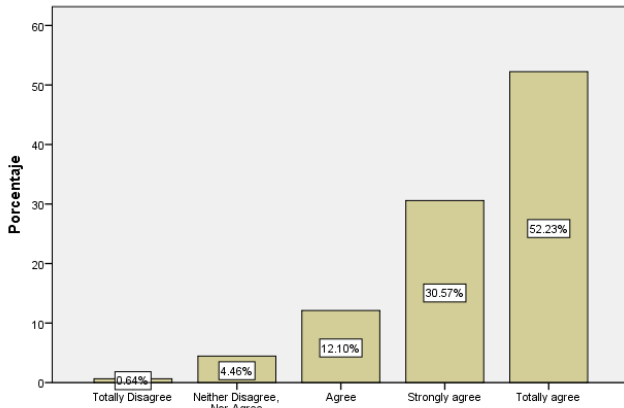
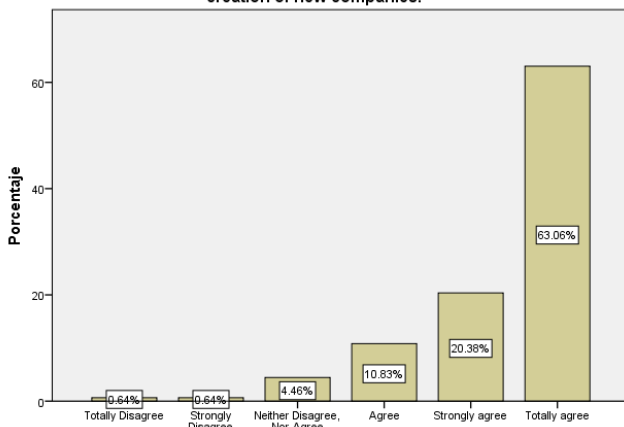


Figure 9. I believe that university studies will strengthen my knowledge to undertake.

Source: Made by the same author.

Of the new students, a large part of them have already had their experiences in entrepreneurship and consider strengthening them with university studies, so the choice of a career in the economic-administrative area is the ideal way to achieve the desired objective.

Figure 10. I consider finishing my studies and knowing everything about the creation of new companies.



Source: Made by the same author.

The graduation profile is the final objective of every new student, and the search for training in entrepreneurship part of the students puts the university as an institution with a relevant educational offer that seeks at all times to fulfill its social objective.

Conclusions

It is evident that new students have very well defined what they expect from a professional career in terms of entrepreneurship training, within the institutional development plan and the impulse to entrepreneurship training is commitment to a comprehensive training required by the new times, the Training profile that the institution intends with its curriculum is attractive to new generations, promotes the creation of new companies, being aware of this training profile they enroll to finish their career and

their life goals, obtain knowledge that drives them to create their own companies is the objective that some pursue with their professional training, Expand your range of possibilities and go beyond being an employee and opening your own business, but also, to affirm that knowledge in the daily practice of your profession is something that the Bachelor of Accounting offers as an attraction for a large part of them who have had experiences in entrepreneurship, Considering strengthening them with university studies, with which the choice of a career in the economic-administrative area is the ideal way to achieve the objective sought, the graduation profile is the final objective of every new student, and the search for training in entrepreneurship by Part of the student body puts the University as an institution with a relevant educational offer, which seeks at all times to fulfill its social objective.

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