

# Expectations about the Bachelor of Public Accounting for Incoming Students

## Case of Students of the University of Sonora

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**Abstract—** The present research was carried out by means of the quantitative and cross-sectional method, the objective is to analyze the expectations about the bachelor's degree in public accounting of new students, to know the relevance of the educational offer, where the universe of study were the students enrolled in the semester 2023-2 of the accounting department of the University of Sonora, For the collection of the data, an instrument (questionnaire) was used, which was elaborated in the Forms application, which was sent to the students, providing the link for access to the questionnaire for their answer, of which we received 157 surveys that were answered and which is considered the sample for the present research. A descriptive analysis was made of the data obtained, the results show that it is evident that new students know the profile of graduates and what they expect from a professional career in terms of training, and puts the university as an institution with a relevant educational offer, which seeks at all times to meet its social objective.

**Keywords—** Students, Expectations, Training.

### I. INTRODUCTION

The present research work analyzes the expectations about the bachelor's degree in public accounting that new students have at the University of Sonora, university education is the pillar for the economic development of our society and the country, the expected training of the new generations in terms of training to face life when they join the productive life shows that their expectations are placed on university education In which they put all their effort, we cannot afford to leave aside the effort and dedication put into the study and the expected results of it, it is to consider at all times the educational offer and the profile of graduates offered which is what makes the Bachelor's Degree in Public Accounting attractive and it is the efforts put into it that are at stake for a certain future of which the students That is why knowing the expectations that students expect from a university career consolidates the educational offer and reaffirms the relevance and commitment that the university has for society, and at all times contributes to the

comprehensive training of its graduates who give added value to our society and the country.

### II. THEORETICAL FOUNDATION

The study of expectations in human beings has been studied mainly from the psychological perspective. An example of this is Vroom's (1964) theory, which states that individuals as thinking and reasonable beings tend to act in a certain way based on the expectation that after the fact, attractive outcomes will be presented to the individual with respect to future events in their lives. This motivates people to do things in favor of the fulfillment of a goal, only if they are convinced and see that their actions will effectively lead to achieving it. (Soto Ortiz, 2016).

From various perspectives, the vision has been built and socialized that those who obtain a university degree will have better possibilities of accessing knowledge and therefore will be able to achieve a better standard of living. Against this backdrop, public policies in higher education have been aligned to adopt a student-centered educational model. The Organisation for Economic Co-operation and Development (OECD) ensures that a well-educated and skilled population is essential for the social and economic well-being of countries and individuals. On the other hand, the Tunning Project (2003) points out that Higher Education Institutions play an important role in the sustained development of a country, since it is at this educational level where people are prepared to face the labor market, which, at present, not only demands the management of advanced technologies but also the development of other skills such as teamwork and the ability to relate to others. among others. (Soto Ortiz, 2016).

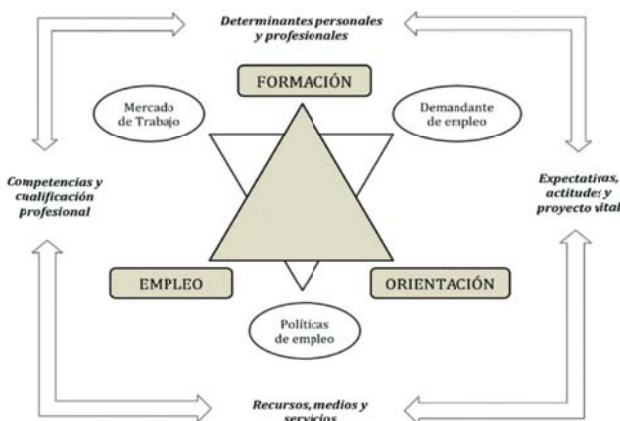
this regard, Torres and Moreno (2013) argue that the perspectives that underpin quality higher education lie in the need to train human resources that participate responsibly in all areas of social life, in addition to being productive and creative in the performance of their functions. This view is shared according to the study by Vines (2011) who states that students will find employment within a year of graduation and will enter prepared for the productive stage of their lives.

, it is undeniable that higher education plays a vital role in the successful insertion of people into the knowledge society, moving from traditional teaching

systems to those focused on the learning of the individual, providing them with learning for life that will allow them to develop new skills and competencies to adapt to the demands of a globalized and changing world. Thus, some of the challenges of higher education in Mexico for its insertion in the knowledge society are (ANUIES, 2006):

- The transition from traditional pedagogical models focused on teaching to those that promote autonomy in learning.
- The guarantee of a comprehensive education of individuals that includes knowledge, skills, habits, skills, and values.
- Academics' full awareness of what it means to be part of the knowledge society.
- The opening of academic programs in alternative educational modalities.
- Flexibility in academic programs that allow lateral exits and consider students' work times.
- The incorporation of intra- and inter-institutional mobility of students and teachers to open the frontiers of knowledge in all directions.
- The recognition of academic quality that crosses regional, national and international borders, which constitutes the gateway to the knowledge society.
- The real and effective link of the school with the national industry to address problems jointly.

process of social and labour insertion will depend to a large extent on a good basic training that allows people to adapt to the social and professional requirements demanded by the labour market (Isus, 2008), but not exclusively. At the same time, it requires a process of guidance and advice that facilitates its proven decision-making process, in accordance with the possible and desirable alternatives, both internally and externally, to access full employment and keep its employability and employability active. Vocational Guidance thus becomes the backbone between employment and the training necessary to exercise it. (González Lorente & Martínez Clares, 2016).



1. Factors that affect the process of labour insertion according to the basic triangle of training-guidance-employment.

Source: (González Lorente and Martínez Clares, 2016).

From this perspective, it is also interesting to delve into the perception of those who experience first-hand the difficult process of insertion, that is, the university students themselves. Knowing and contrasting these profiles, as well as the different factors or variables that may influence their perceptions of the labour market and feasible possibilities of accessing it once they have completed their initial training, should be a priority in order to advance in the development, improvement and functionality of Higher Education. (González Lorente & Martínez Clares, 2016).

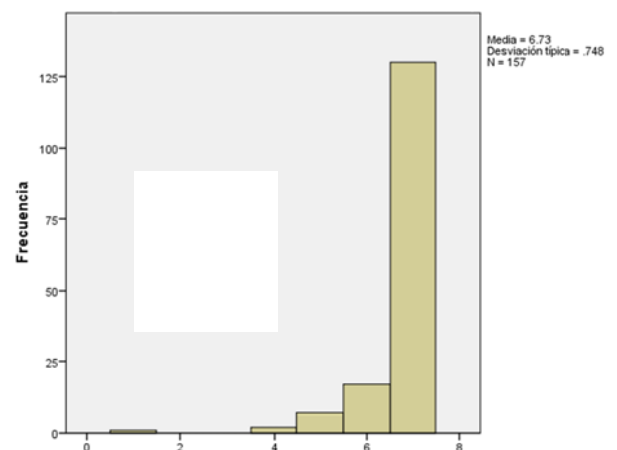
### III. DESCRIPTION OF THE METHOD

The present research was carried out by means of the quantitative and cross-sectional method, where the universe of study was the students of the semester 2023-2 of the Accounting Departments at the University of Sonora, the general objective, To analyze the expectations about the Bachelor's Degree in Public Accounting of new students to know the relevance of the educational offer, For the data collection, an instrument (questionnaire) was used, which was developed in the Forms application and sent to the students to the link to answer the questionnaire, of which we received 157 surveys that were answered and which is considered the sample for the present research, from the data obtained a descriptive analysis was made. where we had a Cronbach's alpha of .889, with which we can assert that we have an 88.9% reliability in the data to be able to infer. IV. RESULTADOS Y DISCUSIÓN

-demographic data

Of the total number of respondents, 63.1% were female and 36.9% were male.

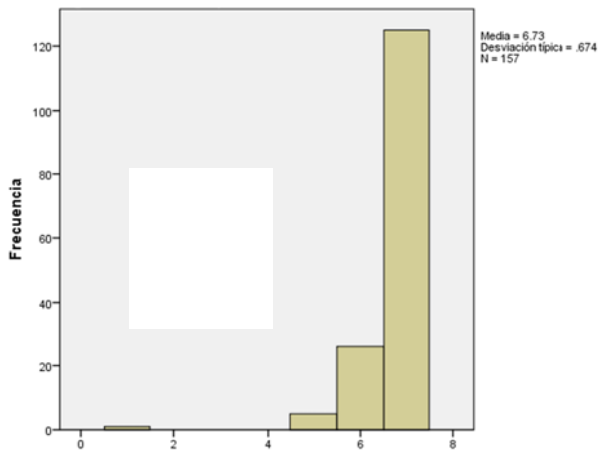
Figure 1. Consider finishing my studies a priority.



Source: Made by the same author.

It is evident that new students have their objective very well defined, concluding their university studies is a priority, it is an objective that encourages both students and professors and the university itself that seeks all the time to provide society with generations of committed graduates.

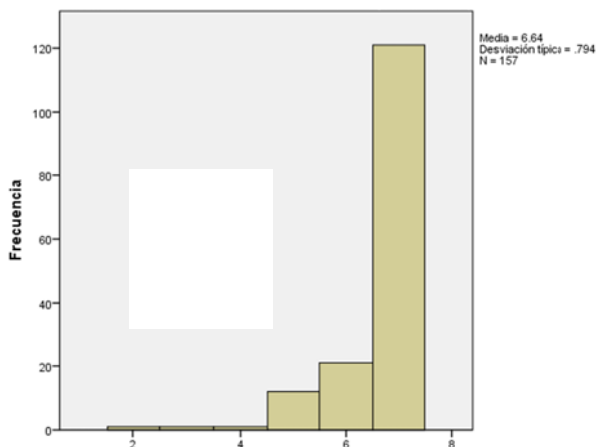
Figure 2. Consider putting all my effort into finishing my degree.



Source: Made by the same author.

The university's drive to train generations of professionals suitable for professional development is combined with individual effort, which results in generations of competent and competitive professionals.

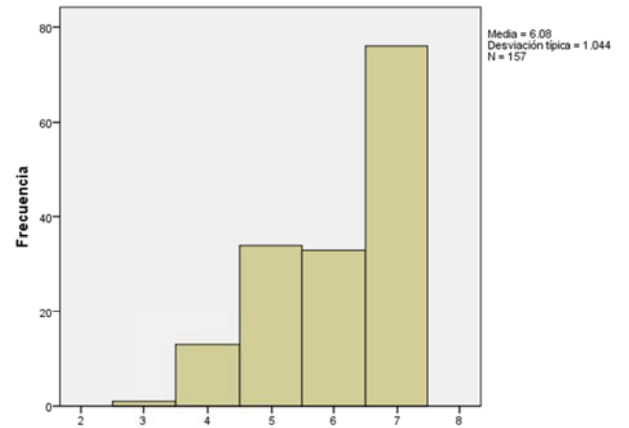
Figure 3. Consider finishing my degree a goal of self-improvement.



Source: Made by the same author.

New students are aware of the training profile and the quality of the education they will receive, with the touch of relevance, with what the institution implicitly achieves with its curriculum, and it is where the students have placed their trust.

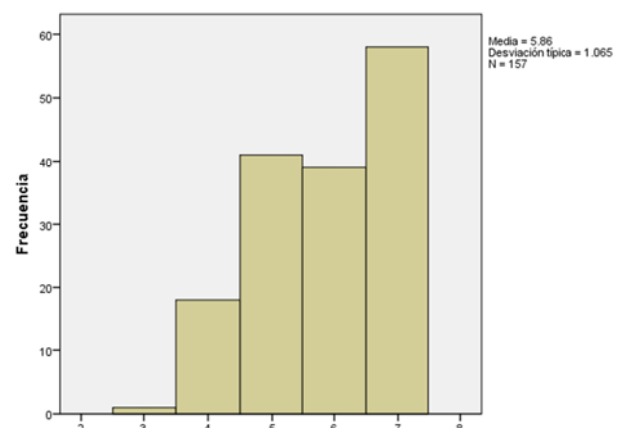
Figure 4. Consider university studies to be the means to get a good job.



Source: Made by the same author.

New students seek to achieve their goals of personal and economic improvement when they complete their studies, being aware of the graduation profile with which they will be able to achieve their goals.

Figure 5. Consider that finishing my degree is the means to improve myself financially.

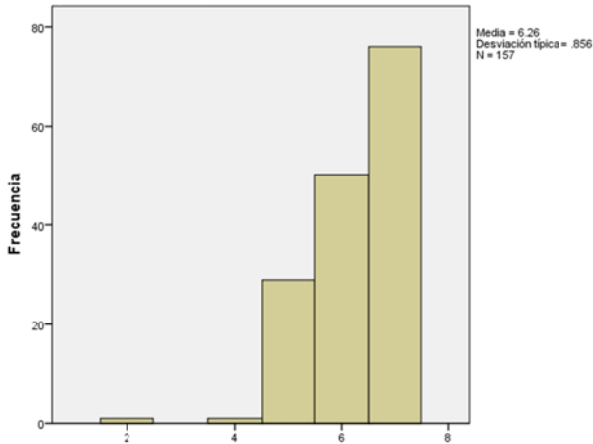


Source: Made by the same author.

The curricula of the bachelor's degree in public accounting consider the training of competent and competitive professionals, so that new students have their confidence in achieving a position in the business

field with an economic improvement in their income at the end of their career.

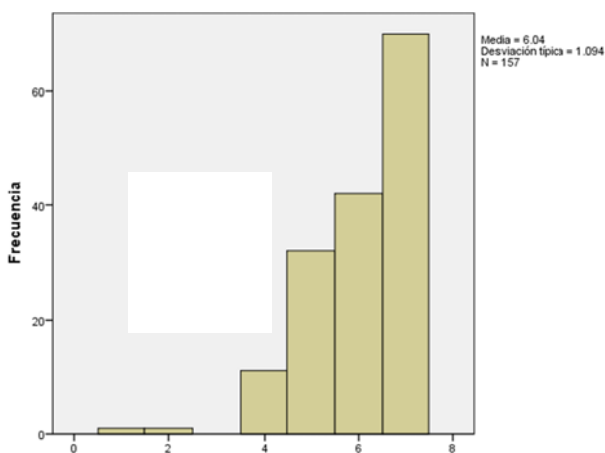
Figure 6. Believe that the university offers a well-rounded education.



Source: Made by the same author.

New university students, aware of the quality and educational relevance of the university's curricula, know that it is the way to achieve a comprehensive education.

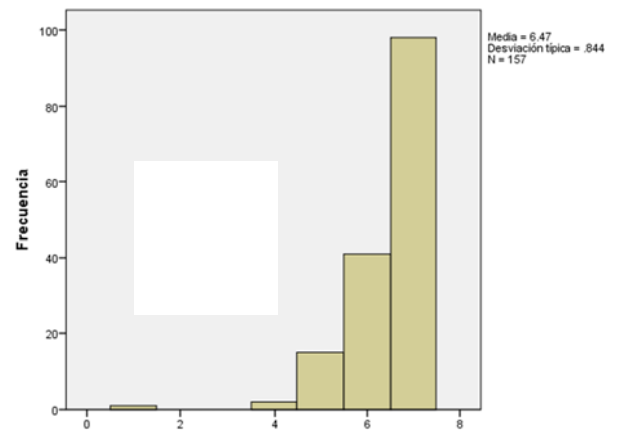
Figure 7. Believe that university studies will strengthen my values.



Source: Made by the same author.

Professional training provides knowledge that enhances the integral formation of the graduate, training in values, both for professional development and in their personal development, with a high degree of ethics and commitment.

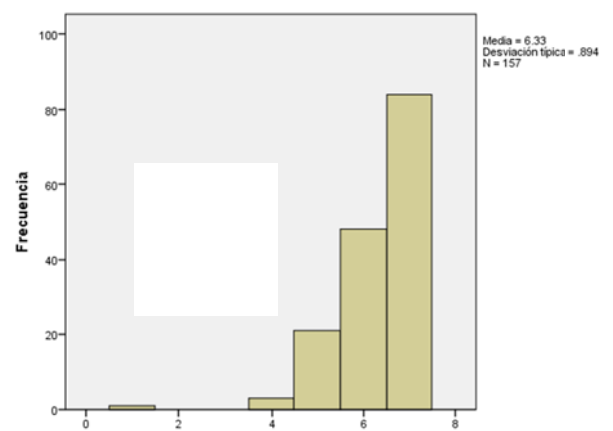
Figure 8. Believe that university studies will provide me with the knowledge, skills and abilities to succeed in my professional life.



Source: Made by the same author.

Professional training provides knowledge, skills and abilities to face challenges in life, but also, to be able to affirm that knowledge in the daily practice of your profession, is something that the bachelor's degree in accounting offers at the end of your studies.

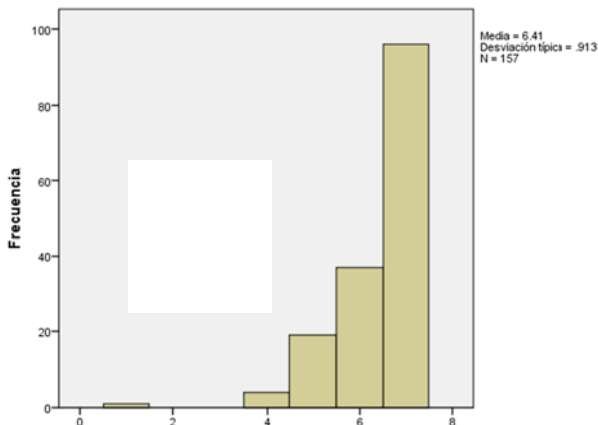
Figure 9. Believe that university studies provide knowledge that will expand my chances of getting a job.



Source: Made by the same author.

The bachelor's degree in public accounting offers a wide range of possibilities for professional development, and students know this, and that is why they recognize that their opportunities will be better at the end of their studies.

Figure 10. Believe that university studies provide knowledge to better manage my finances.



Source: Made by the same author.

The graduate profile not only offers professional success, but also knowledge that can be applied in the organization of personal interests, with which better results are obtained for success in life.

### Conclusions

The University of Sonora within its educational offer seeks relevance, and it is evident that new students have very well defined what they expect from a professional career in terms of training, concluding their university studies is a priority that the university itself seeks to provide society with generations of committed graduates, competent and competitive, and it is where the students have placed their trust being aware of the graduate profile with which they will be able to achieve their goals, they will achieve a positioning in the business field with an economic improvement in their income at the end of their career, they know that it is the way to achieve a comprehensive training both in professional development and in their personal development, with a high degree of ethics and commitment, training them with knowledge, skills and abilities to face the challenges in life in the daily practice of their profession and recognize that their opportunities will be better at the end of their studies, with which better results are obtained for success in life and with which the students put the university as an institution with a relevant educational offer, Looking at everything. It is

important to meet its social objective by providing better opportunities for all its graduates.

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