



Expanding the perspective and knowledge of the accounting curriculum and pedagogy in other locations: The case of Mexico

Elizabeth Ocampo-Gómez*, Juan C. Ortega-Guerrero

Instituto de Investigaciones en Educación, Universidad Veracruzana, Mexico

ARTICLE INFO

Article history:

Received 18 January 2012

Received in revised form 8 March 2012

Accepted 4 May 2012

Available online 3 August 2012

Mots clés :

Critique

Enseignement de la comptabilité

Palabras clave:

Crítica

Educación contable

Curriculum

Servicio Social

ética

Keywords:

Critical

Accounting education

Curriculum

Community Service Learning

Service learning

Ethics

ABSTRACT

In our analysis of the accounting career and practice in Mexico, we include a comparative examination of the university curriculum, noting how it has changed over time, and we examine the differences between the accounting programs in the public and private higher education systems. We took this approach to investigate recent concerns raised by many academics from the field of accounting, about the ethicality of the accounting practice and the role played by universities in teaching would-be accountants ethics, and how Mexico compares to other countries that are currently being studied in response to Chabrak and Craig's (2012) work. Our perspective and experience with Community Service-Learning as a tool to achieve critical self-reflexivity, foster community engagement, and experiential understanding with principles of social justice, leads us to suggest CSL as another method to help address the valid concerns that have been raised about ethics education in the accounting career.

© 2012 Elsevier Ltd. All rights reserved.

1. Introduction

As educators who have spent time engaged in accounting research set in different educational contexts in Latin America, and in particular Mexico, our contribution focuses on analyzing the case of the Mexican accounting profession. Until recently, it was uncommon for scholars in Education Policy Studies and/or Sociology of Education to pay a great amount of attention to accounting practices, except when they impacted our departments or faculties directly. However, with the adoption of more accountability practices and efficiency models into our field (seemingly quantifying what is inherently qualitative) we educators have begun to pay closer attention to this area. Chabrak and Craig's (2013) work titled "Student Imaginings, Cognitive Dissonance and Critical Thinking" caught our attention by raising many questions about how the accounting

* Corresponding author.

E-mail address: lizocampo.g@gmail.com (E. Ocampo-Gómez).

profession and the school curriculum are configured, and we want to explain how their findings are salient to the Mexican context.

Our comments here endeavor to enlarge the critique by Chabrak and Craig (2013) of the accounting career in three areas: first, to expand the knowledge of the accounting profession by adding information on the case of Mexico; second, to build on the critique of the university as a space of production and reproduction of ideologies; and to propose approaches (apart from artistic and literary) that could result in a more critical approach to university learning. In order to achieve these goals, we reviewed the literature, looked into the actual lists of classes that make up the curriculum of the accounting profession in the public and private educational systems, designed a questionnaire which we distributed electronically to a group of six accountants and enriched it with direct follow-up conversations with the participants and with two accountants involved in the direction of accountant groups in Mexico. The questionnaires and conversations helped us gain a better understanding of the accounting career and practice in Mexico, however, it should be clarified that the small number of participants and of programs analyzed limits our study. More research needs to be done in order to strengthen our preliminary findings and make them more generalizable. The results of this research are presented below.

2. The accounting profession in Mexico

2.1. How accountancy is configured in Mexico

In Mexico, the accounting profession has associations dedicated to certify lifelong learning, publish rules, regulations and laws, watch and ensure professional practice, develop and maintain standards of quality and protect its members. There is no union per se, but rather an institution known as the *Instituto Mexicano de Contadores Públicos* (Mexican Institute of Public Accountants) that defines itself as a normative and social institution and groups more than 19 thousand public accountants in Mexico (IMCP, 2010, p. 2). The IMCP also produces and publishes the *Código de Ética Profesional* (Code of Professional Ethics), the official code of conduct for accountants in Mexico providing official certifications backed by the Secretary of Education. Within the IMCP there are 60 groups of accountants operating in every State of the country. The groups of accountants, called *Colegios Federados de Contadores* (Federal Accounting Colleges), have the main responsibility of providing lifelong learning to member accountants in each of their territories, upgrading their learning, and certifying their practice.

In the educational sphere, accounting was created as a profession in 1907 and offered for first time as a university degree in 1917 (IMCP, 2010, p. 11). Nowadays it is offered in every university of the country, on its own or combined with other areas such as finance, economy, administration. Today, it is in fact one of the most popular and profitable degrees offered in Mexico. Most universities also offer graduate studies in different accounting subjects.

2.2. The accounting pupils and their studies

Socio-demographic information generated in the statistics database of the ANUIES (National Association of Universities and Institutes of Higher Education) indicates that in 2008–2009 there were 585,008 students enrolled in public and private Universities, and out of 151,695 registered students in accounting minors and majors in public and private universities in Mexico, 28,878 (19.03%) were men and 122,817 (80.96%) were women (ANUIES, 2011). A more recent look at these statistics in the University of Veracruz yields similar results: in 2010, out of 1338 students registered in the accounting department 892 were females, 446 were males (Chain et al., 2010).

Overall, in Mexico, the accounting career is numerically dominated by women, but according to our conversation with two leaders of accounting groups, men tend to control high-level roles in accounting groups and associations. This observation echoes the findings of research reported in other parts of the world that have studied women's access and roles in the accounting profession (Dambrin and Lambert, 2012; French and Meredith, 1994; Lehman, 1992).

One of the concerns presented by Chabrak and Craig (2013), was the instrumental emphasis seen in the curriculum of the accounting degree which often overlooks ethical and moral aspects identified in recent accounting studies as equally important in professional practices. Curious to find out how the Mexican curriculum compares, we used the programs of the accounting career of a public and a private university to show us the “overt” curriculum and to help us analyze whether its configuration shows the level of importance given to both the instrumental and the ethical subjects. In order to achieve yet a deeper perspective we undertook the task of looking at the programs of accounting in two phases – 9 years ago and present day – in both the public and the private systems. Looking at two different phases had the objective to provide a historical trajectory for the curriculum design and see if the curricular changes could shed some light onto what is being prioritized now vs. nearly a decade ago, and also to look for possible influence of recent financial failures and scandals in the curricular design.

Due to time constraints, we could not interview those involved in the curricular changes. Thus, we will not engage into a discussion of the motives for the changes. Instead we will only look into the subjects identified by Chabrak and Craig as subjects that may contribute to train accountants in a contextual manner linking the social, ethical and moral aspects with the more “instrumental side of accounting to contribute to the development of more critical and emancipated breed of accountants”. These subjects are identified in the tables below. Additionally, we included other topics, such as languages and managerial orientation, to enrich our discussion between the public and private systems of education in Mexico further. Looking at the public and private systems had the objective to analyze whether or not they had different approaches to

Download English Version:

<https://daneshyari.com/en/article/1000838>

Download Persian Version:

<https://daneshyari.com/article/1000838>

[Daneshyari.com](https://daneshyari.com)