Accounting Training Received in College vs. Labor Market Demands: The case of Mexico

Abstract

The aim of this paper is to analyze the differences that exist in the field of accounting in Mexico between competences training offered by universities and demands concerning the labor market, focused on knowledge, skills and values. The results obtained in this study show a significant degree of separation between competences training received by the accountants newly graduated from the universities and the current demands of the labor market. It is important to note that other education environment variables could be taken into account to be included in future studies following this paper.

Keywords: accounting, competences, knowledge, skills, values

Introduction

The increasing globalization and technological development have led to fundamental changes in education and training systems, in terms of organization and financing and also in the content of programs and teaching methods. The challenge is to achieve greater adaptation and response to changing needs, raising the quality and relevance of programs and improving the link of training with the transformations of the productive structure (Argüelles, 2007).

Focusing the subject on the accounting discipline, the debate in education increased markedly in the past decade when studies began to question the competences required of graduates of university accounting programs in order to take on the challenges in the future (Swinney, et al., 1999; Russell, et al., 2000; Vanger-