

REVIEW ARTICLE

Comparison between the Lines of Study and Research of the High Quality Accredited Public Accounting Programs in Colombia

Comparativo entre las Líneas de Profundización e Investigación de los Programa de Contaduría Pública Acreditados en Alta Calidad de Colombia

Comparação entre as Linhas de Aprofundamento e Pesquisa

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ABSTRACT

The purpose of this research article is to compare the lines of study and research of high quality accredited Public Accounting programs in Colombia, characterizing their lines of study and research and establishing the differences and similarities between them. The research approach is qualitative, descriptive and with a deductive method. The results show that 9 of the 37 universities with high quality accredited public accounting programs are public institutions and the remaining are private, and that 24 of the 37 universities are concentrated in the Andean Region; there are differences in the number and type of research lines offered; their similarities are the lines of study in the areas of control, finance and taxation. It is concluded that 15 out of 37 accredited universities do not offer lines of research but promote the participation of their students in research groups, comprehensive training or double degree programs.

RESUMEN

Este artículo de investigación tiene como propósito comparar las líneas de profundización e investigación de los programas de Contaduría Pública acreditados en alta calidad de Colombia caracterizando sus líneas de profundización e investigación y estableciendo las diferencias y semejanzas existentes entre éstas. El enfoque de investigación es cualitativo, de tipo descriptivo y con método deductivo. Se obtiene como resultados que 9 de las 37 universidades que cuentan con programa de contaduría pública acreditado de alta calidad

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Conflict of interest:

The authors declare that they have no conflict of interest.

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son instituciones públicas y las restantes son privadas y que 24 de 37 universidades se concentran en la Región Andina; existen diferencias en el número y tipo de líneas de investigación que ofertan; sus semejanzas son las líneas de profundización en áreas de control, financiera y tributaria. Se concluye que 15 de 37 universidades acreditadas no ofertan líneas de profundización, sino que promueven la participación de sus estudiantes en grupos de investigación, formación integral o doble titulación.

RESUMO

O objetivo deste artigo de pesquisa é comparar as linhas de estudo e pesquisa dos programas de Contabilidade Pública credenciados de alta qualidade na Colômbia, caracterizando suas linhas de estudo e pesquisa e estabelecendo as diferenças e semelhanças entre eles. A abordagem da pesquisa é qualitativa, descritiva e com método dedutivo. Obtém-se como resultados que 9 das 37 universidades que possuem um programa de contabilidade pública credenciado de alta qualidade são instituições públicas e as demais são privadas e que 24 das 37 universidades estão concentradas na Região Andina; existem diferenças no número e tipo de linhas de pesquisa oferecidas; suas semelhanças são as linhas de aprofundamento nas áreas de controladoria, financeira e tributária. Conclui-se que 15 das 37 universidades credenciadas não oferecem linhas de aprofundamento, mas sim promovem a participação de seus alunos em grupos de pesquisa, formação integral ou dupla titulação.

Introduction

Currently, accounting is composed of a series of approaches or thematic areas from which a full understanding of the discipline is sought to broaden its field of action and impact the traditional forms of professional performance. For Fuertes and Avendaño (2019), the accounting discipline faces great challenges due to factors such as technological innovation, globalized mercantilism and the competitiveness of organizations; each of which invite the educational sector to reflect on the training of the accounting professional and the competencies with which he/she enters the labor market. This situation has led to a constant evaluation of the requirements of the profession with the presentation of changes or the anticipation of their occurrence in the face of demands that the discipline must meet from each of its fields of action, making use of other professions as a complement and making use of processes such as high quality certification to achieve ever higher levels of quality in the fulfillment of its social function and in meeting the needs of the environment.

Indeed, the accounting profession remains in a constant search for updating and therefore effective integration of the results of the evaluation that allows the qualification of a professional relevant to the demands of the environment. Thus, higher education institutions in Colombia have implemented within their academic curriculum subjects that promote the interest of public accounting students in specific areas, in order to enable them to perform in the field of disciplinary application with greater knowledge and appropriation and, in the field of research, in order to enable them to make decisions based on reflection, the generation of possible solutions to various problems of their work and the taking of a critical and argued position.

However, taking into account that in the search for research references it was not possible to find documents that compiled information from different institutions of higher education in relation to the lines of research and deepening, since some universities have dealt with it independently as a way of making their own program known; the possible lack of knowledge of the route of deepening and research that guides the discipline in the different Public Accounting programs of the country accredited of high quality is identified, for reasons such as the non-existence of information that consolidates the current lines of deepening and research and the absence of an analysis that allows identifying the differentiating and common factors among the programs, which prevents an alignment between the university offer and the demand of the environment; It should be clarified that high quality accredited programs are taken as a reference, considering that it is the duty of the institutions to work to be better and better and to be worthy representatives of a community, as stated by the National Accreditation Council (CNA) when referring to the accreditation of undergraduate programs.

In this way, public accounting programs in Colombia can find information that allows them to evaluate the current lines of research and research and, based on these, reevaluate their projection. As a consequence, this study benefits public accounting programs by providing input for decision-making regarding the possible restructuring of curricula, graduate or professional profiles, and the expansion or inclusion of new lines of research; to the students at the moment when the possible restructuring of the lines of in-depth study and expansion of the lines of research materializes, since they receive tools, contents and competencies that allow them to perform better in the labor field; and to the economic entities in general by having professionals that are better adjusted to their requirements and strengthened from the approach in which they have been trained.

Accordingly, the comparison is based on the conception of education as a fundamental right of individuals, as an obligation of the State and as university autonomy that allows self-regulation in accordance with the Political Constitution of Colombia Art. 67,69. 67,69; It continues with the quality guidelines for Public Accounting programs in the country contained in resolution #3459 of 2003 of the Ministry of National Education (MEN) that orients in the areas of professional training from which the lines of deepening derive; Subsequently, the Ministry of Science Technology and Innovation (MinTIC) promotes research in higher education institutions emphasizing the need to be welcomed through the law 2162 of 2021 issued by the Congress of the Republic. And the quality guidelines promoted in higher education institutions according to Law 30 of 1992 issued by the Congress of the Republic and applied and supervised by the National Accreditation Council (CNA) taking into account that according to Rojas (2021) accreditation fulfills a social function. Subsequently, from the theoretical basis Beltrán & González (2017) indicate that the research programs of the discipline must be framed in three axes: legislative, economic and formal.

Theoretical Framework

According to the United Nations (UN), "Everyone has the right to education...and access to higher education shall be equal for all..." (Article 26, 1948), likewise in Colombia, according to the Political Constitution, education is a fundamental right, all human beings must have the opportunity to have access to it and it is the duty of the State to guarantee it and ensure its quality (Article 67, 1991). Colombia has developed the following levels of education: basic primary, basic secondary and higher education, the latter comprising the technical, technological and professional levels. In the latter case, the Magna Carta states that the Higher Education Institutions (HEIs) have university autonomy that allows them to make decisions independent from those of the State to ensure their proper functioning (Article 69, 1991), similarly Avila & Gillezeau (2010), state that such autonomy grants a kind of power through which it contributes to the universality of knowledge and thought that has an impact on social transformation.

In harmony with the State, the HEIs respond to the different guidelines that in the head of institutions such as the MEN, MinTIC, CNA and the Congress of the Republic, manifest the north and the guidelines to impregnate in education the inclusive, relevant and quality character; for its part the MEN through the system of quality assurance of higher education, tries to guide the HEIs to generate reliable public information and to carry out permanent self-evaluation processes in favor of continuous improvement that guarantees a suitable professional (Nacional, s.f.) and according to Resolution # 3459, "...the undergraduate program in Public Accounting will be coherent with the theoretical, investigative, practical and methodological foundation of the accounting discipline and the regulation and legal norms that govern its professional practice in the country..." (Ministry of National Education, 2003). "(Ministry of National Education, 2003); Likewise, the MinTIC, hand in hand with national government policies, makes its contribution through its program for the use of ICT to improve the quality of education from four aspects, namely, infrastructure, services, applications and users, each of which aims at the same objective. (MinTIC, n.d.); similarly, the CNA, made up of the country's academic and scientific community, ensures that IEs meet the highest quality standards in the development of their social purposes and objectives (Congress of Colombia, 1992).

According to Sanchez & Zldivar (2013), academic programs are those offered by HEIs with the purpose of instructing and enabling the individual who attends them to exercise a professional activity. An academic program is guided by an institutional, faculty and its own educational project. The program's educational project, according to Universidad del Rosario (2018), contains a theoretical foundation, training purposes, learning outcomes, profiles, curricular structure, a pedagogical approach, learning assessment and the actors in the process, which must be constantly evaluated and rethought for greater relevance of the program in the context in which it is developed. Tello (2011) states that the Public Accounting program is "the professional field through which the Public Accountant exercises professionally by applying the specialized language of his knowledge and manipulating data structures (qualitative and quantitative to account for economic facts" (p. 10). Likewise, Rojas (2017) states that in Colombia, accounting education

involves the study of the environment at the macro and micro levels, in such a way that it is possible to understand its structure and operation in order to deliver a professional accountant who knows how to respond to its needs.

Thus, Public Accounting programs must ensure the design of a professional profile that meets minimum characteristics that, according to Elizalde (2019), are the general and specific competencies that allow the accountant to develop an independent and ethical work; Pelekais et al. (2019) suggest the inclusion of qualities such as objectivity, independence and acting ethically; Ortega (2019) indicates that the professional should develop competencies in research, innovation and technology and, Diaz et al. (2017) highlight the need for generic competencies such as analytical skills, innovation capacity, problem solving, decision making and research skills. Finally, Moreira et al. (2021) state that university education requires the development of research competencies whose purpose is the production of knowledge that transforms social reality through the principles of universality, social relevance, equity, democracy, innovation and quality; each of which are commitments to society. Thus, it is essential that the professional profile be related to the lines of deepening and lines of research that arise from the demands of the environment, the trends of the profession and the challenges ahead.

In this process of revision and transformation, it is important to evaluate the lines of study and research. According to Pinilla (2008), lines of research are a "means to deepen, scrutinize and apprehend intensive knowledge, not extensive or superficial, in a specific area of knowledge" (p. 371). According to Tamayo (2003), lines of research arise from the initiative of a researcher or research group that selects a topic in a specific discipline to develop research with an appropriate methodology; in turn, it continues to develop projects in order to enrich the knowledge of the line. Likewise, for Lago et al. (2014), lines of research allow the inclusion of new topics of study and the student perspective in their development, thus enabling the student to develop leadership skills and contrast theory with practice. Velandia et al. (2020) recognize that the main lines of research in accounting address topics such as management, valuation, control, corporate social responsibility, finance and accounting regulation, followed to a lesser extent by topics such as ethics, human resources and intangibles.

Thus, in both cases, the lines allow focusing the work of the HEI on the need to generate knowledge and solve problems in specific fields demanded by the context and that remain in constant change, being essential their knowledge, selection, evaluation, and improvement.

Materials and Methods

The research has a qualitative approach typical of the social sciences and is descriptive. The "method is deductive" (Prieto, 2017) considering that it starts with the general observation of lines of study and research that offer high quality accredited Public Accounting Programs in order to identify similarities and differences. The information is analyzed by means of a theoretical review in the population composed of thirty-seven (37) of the forty-one (41) universities that have the public accounting program accredited in high quality and that fully comply with the requirement of having accreditation in force as of the second semester of the year 2021. Of these institutions, nine (9) correspond to the official sector and the remaining twenty-eight (28) to the private sector.

An initial characterization is made with the identification and geographic location. The respective search and recognition of the lines of study and research offered by the Universities in the different regions in their current study plans is made by means of approaches in the web pages of the institutions, telephone calls and e-mails. In the first place, the similarities, and differences between the lines of study of the different high quality accredited Accounting Programs are verified and the inclusion of the lines of study in the graduate or professional profile is verified. Secondly, the search for research groups and the lines or topics that are dealt with within these is performed, especially in those Universities that do not offer lines of deepening; "legislative, economic and formal" categories are defined (Beltrán & González, 2017, p. 71) for the grouping of common lines of research; the number of research groups that each Public Accounting program has within each University is identified, the lines offered by each program and the total is totaled. Thirdly, the lines of study are correlated with the lines of research.

Results

With the characterization it is determined that 24 institutions are located in the Andean region, followed by the Pacific region with 7, the Caribbean region with 5 and the Orinoco region with 1, then the information obtained from each alma mater is consolidated and the lines of specialization are identified. In this process it becomes evident that the most offered lines of study in the public accounting program in the different institutions are the audit and control line offered in 15 Universities, followed by the tax line offered in 13 Universities and the financial line offered in 12 of these entities. On the other hand, it is evident that the lines of international financial reporting standards, human management, entrepreneurship, logistics, government, and MBA (Master of Business Administration), are minimally contemplated within the curricula of the profession at present (see table 1).

Table 1. General characterization by lines of research

Universidad	Sector	Tributaria	Financiera	Gestión	Auditoría y Control	NIIF	Costos	Economía	Proyectos	Gestión humana	Emprendimiento	Internacional	Mercadeo	Logística	MBA	Gobierno	No tiene	Totales	
Universidad Nacional de Colombia	Oficial	x	x	x	x														4
Universidad pedagógica y Tecnológica de Colombia (Tunja)	Oficial																	x	1
Universidad pedagógica y Tecnológica de Colombia (Chiquinquirá)	Oficial																	x	1
Universidad del Cauca	Oficial																	x	1
Universidad Militar Nueva Granada	Oficial			x								x							2
Universidad de Antioquia	Oficial																	x	1
Universidad del Valle	Oficial																	x	1
Universidad del Quindío	Oficial		x		x														2
Pontificia Universidad Javeriana (Cali)	Privado	x	x		x														3
Universidad Santo Tomas (Bogotá)	Privado																	x	1
Universidad Santo Tomas (Bucaramanga)	Privado	x	x		x														3
Universidad Externado de Colombia	Privado				x														1
Universidad Central	Privado		x	x	x														3
Universidad EAFIT	Privado	x	x		x		x	x	x	x	x	x	x						10
Universidad de San Buenaventura	Privado	x			x														2
Universidad Mariana	Privado																	x	1
Universidad Católica de Oriente	Privado	x																	1
Universidad Libre (Bogotá)	Privado	x	x		x														3
Universidad Libre (Cali)	Privado	x	x		x														3
Universidad Libre (Barranquilla)	Privado																	x	1
Universidad Libre (San José de Cúcuta)	Privado	x	x		x														3
Universidad de Medellín	Privado	x							x				x	x	x	x	x	x	7
Universidad Autónoma Latinoamericana	Privado	x	x			x													3
Universidad Cooperativa de Colombia (Bogotá)	Privado																	x	1
Universidad Cooperativa de Colombia (Ibagué)	Privado																	x	1
Corporación Universidad Piloto de Colombia	Privado																	x	1
Universidad Autónoma de Bucaramanga	Privado																	x	1
Universidad ICESI	Privado																	x	1
Universidad del Sinu - Elias Bechara Zalnum	Privado							x											1
Institución Universitaria de Envigado	Oficial	x	x																2
Fundación Universitaria Los Libertadores	Privado				x														1
Fundación Universitaria de San Gil (Yopal)	Privado		x																1
Fundación Universitaria de San Gil (San Gil)	Privado				x														1
Universidad Simón Bolívar	Privado																	x	1
Corporación Universitaria de la Costa	Privado	x			x		x												3
Corporación Universitaria del Caribe	Privado																	x	1
Universidad de la Salle	Privado				x														1
Totales		13	12	3	15	1	2	2	2	1	1	3	2	1	1	1	1	15	

Source: Own elaboration

A highly relevant data is that of those institutions that do not have lines of study in depth. According to the research carried out, these institutions offer students other alternatives such as elective seminars, classroom projects, optional subjects in aspects such as: labor competencies and advanced Excel in the case of Universidad Piloto, double degree as in the case of Universidad de San Buenaventura and Universidad ICESI, diploma courses, active participation in research groups in different areas of the career as in the case of Universidad de Antioquia, among others. On the other hand, some have opted to promote specializations and others contemplate including the lines when the curriculum is restructured or updated. On the other hand, if the data obtained in the research are analyzed, it can be affirmed that these offer between 1 and 10 lines of specialization, that is to say, that students sometimes have no options and must simply follow the only emphasis that the program has, others can make their choice of preference and in those such as the National University of Colombia, the EAFIT University and the University of Medellin the range of options is much wider.

However, if we move from the general analysis of the lines offered by all the universities in Colombia, emphasizing the Andean region, which has the highest concentration of high-quality accredited programs, it is noticeable that the audit and control line is still predominant, followed by the tax line and the financial line. This region concentrates a large number of universities that do not offer them and the range of options to be chosen by students remains the same as in the general analysis, taking into account that in some institutions the curriculum includes from 1 to 10 lines.

The similarity determined in the study is made considering the coincidence in the inclusion of the lines of study in their curricula. The line of study in audit and control is the most offered according to the results obtained in this research. Thus, 15 of the 37 universities under study give students of the public accounting program the possibility to focus their careers in this area, which is very significant within the profession and can be an added value at the time of practicing as a public accountant. The tax area is offered in 13 institutions, such as the Universidad Nacional de Colombia, Pontificia Universidad Javeriana de Cali, Universidad Santo Tomás Bucaramanga, Universidad EAFIT, Universidad de San Buenaventura Cali, Universidad Católica de Oriente, Universidad Libre (Bogotá, Cali and Cúcuta campuses), Universidad de Medellín, Universidad Autónoma Latinoamericana, Universidad de Envigado and the Universidad de la Costa corporation.

Likewise, the financial line is offered by 12 institutions, Universidad Nacional de Colombia, Pontificia Universidad Javeriana Cali, Universidad del Quindío, Universidad Santo Tomás, Bucaramanga, Universidad Central, Universidad EAFIT, Universidad Libre (Bogotá, Cali and Cúcuta), Universidad Autónoma Latinoamericana, Institución Universitaria de Envigado and Fundación Universitaria de San Gil, Yopal. The line of specialization in management accounting is offered by 3 universities, Universidad Nacional de Colombia, Universidad Militar Nueva Granada and Universidad Central. The line of specialization in international matters is offered by Universidad EAFIT, Universidad Militar Nueva Granada and Universidad de Medellín. The marketing specialization is offered by Universidad EAFIT and Universidad de Medellín. The line of specialization in costs is offered by two institutions, Universidad EAFIT and Corporación Universidad de la Costa. The economics line is included in the curriculum as an in-depth study line at Universidad EAFIT and Universidad del Sinú.


In general, as can be observed in this comparative analysis, the majority of universities coincide in the offer of some lines of specialization. According to this, 7 universities coincide in including within their emphasis the line of audit and control, tax and financial, such as the Universidad Nacional de Colombia, Pontificia Universidad Javeriana Cali, Universidad Santo Tomás, Universidad EAFIT and the Universidad Libre in its Bogotá, Cali and Cúcuta campuses. The Universidad Autónoma Latinoamericana and the Universidad de Envigado are similar in that they include tax and finance courses. The Universidad del Quindío, like the Universidad Central, offers the financial and control line, and the Universidad EAFIT and the Universidad de Medellín are similar in offering the tax, projects, international and marketing lines.

The difference determined in the study is made taking into account the non-coincidence in the inclusion of the lines of deepening in their curricula. A notorious difference is that at Universidad EAFIT and Universidad de Medellín, there is a large number of lines of specialization offered, which in the case of Universidad EAFIT correspond to the emphasis on human resources and entrepreneurship, which are not offered by any other institution, and in the case of Universidad de Medellín, they offer a line of specialization in logistics, MBA (Master of Business Administration) and government, which are also not

similar to those offered by the rest of the institutions under study. It is evident that the Universidad Autónoma Latinoamericana is the only one among the 37 universities that offers an in-depth study of international financial reporting standards. The line of projects is offered by Universidad EAFIT and Universidad de Medellín.

Finally, having clarity in the graduate profile or professional profile established by each university, it is ideal to highlight the relevance and added value that they bring to future accountants in Colombia, an analysis of the articulation of the lines of specialization against what is established in each profile is made, for which we start from the identification of the lines of specialization and in the analysis we evaluate the inclusion of them directly or indirectly in the profile of the graduate or professional as shown in Table 2:

Table 2. Example of identification of differences between lines of specialization and graduate-professional profile

Universidad Autónoma Latinoamericana	Líneas de profundización
	<ul style="list-style-type: none"> ➤ Línea tributaria ➤ Línea financiera ➤ Línea de auditoría y control ➤ Línea de NIIF ➤ Línea de costos
PERFIL DEL EGRESADO - PROFESIONAL	Análisis
<p>Profesional integral con amplios conocimientos científico - técnicos, con formación fundamentada en el pensamiento crítico y en el espíritu investigativo.</p> <ul style="list-style-type: none"> *Una persona con habilidades académicas, profesionales y sociales; capaz de emitir juicios profesionales sobre la continuidad de las organizaciones de diverso orden, soportados en el diseño, la implementación y la administración de sistemas de información contable y sistemas de control. *Profesional integral con amplios conocimientos científico - técnicos, con formación fundamentada en el pensamiento crítico y en el espíritu investigativo. *Un ciudadano respetuoso de la diferencia y promotor de niveles de convivencia y de un orden social justo, equitativo e incluyente. (Universidad Autónoma Latinoamericana) 	<p>La Universidad Autónoma Latinoamericana oferta 5 líneas de profundización, sin embargo dentro del perfil solo hace alusión a sistemas de control y destaca las cualidades investigativas propias del profesional para su óptimo desempeño en el campo laboral.</p>

Source: own elaboration based on UNAUULA

The review concluded that Universidad Santo Tomas in Bucaramanga, Universidad Externado de Colombia, Universidad Libre in Cúcuta, Universidad EAFIT, Universidad Autónoma Latinoamericana, Universidad de Medellín, and Fundación Universitaria de San Gil in Yopal, are institutions that include between 1 and 10 lines of study in their curricula. However, if these are contrasted with the respective profiles, there is no allusion to the characteristics that they contribute or they are not mentioned as an added value to the training process. In some cases it is evident that one or some of the lines are mentioned, but the rest are not included, i.e., the student knows them during the training process and chooses the one or ones he/she prefers. Accordingly, the future student is unaware of the concept and contribution to the professional practice of lines of study and/or research during the process of search and selection of academic programs, elements that should and could influence the choice of the University where the student wishes to study the undergraduate degree in Public Accounting.

Characterization and identification of similarities and differences in the lines of research of the different universities with high quality Universities that have the public accounting program accredited in high quality.

With the characterization, the following similarities were found: there are 65 research groups in the 37 high quality accredited Public Accounting Programs of the Universities studied. The Universidad Libre de Bogotá has the largest number of research groups (6), followed by the Universidad del Quindío, Universidad Libre Cali and Universidad de la Salle, each with 4 research groups (see Table 3).

Table 3. Similarities between lines of research

Univerisidad con programa de Contaduría Pública acreditado de alta calida	Universidad, educación y pedagogía	Contabilidad	Contabilidad pública	Finanzas	Tributaria y fiscal	Auditoría, control y costos	Economía, organizacione s y administració	Medio ambiente y Buen Gobierno y Entorno	Internacional	Turismo		
Universidad Nacional	1	1	1	1			1	1	1	1		
Universidad pedagógica y Tecnológica de Colombia (Tunja)		1		1	1	1	1	1	1			
Universidad pedagógica y Tecnológica de Colombia (Chiquinquirá)	1	1	1				1	1	1			
Universidad del Cauca				1				1	1			
Universidad Militar Nueva Granada	1	1		1			1					
Universidad de Antioquia	1	1		1	1	1	1			1		
Universidad del Valle	1	1	1	1		1	1			1		
Universidad del Quindío		1		1		1	1					
Pontificia Universidad Javeriana (Cali)	1	1		1		1	1		1			
Universidad Santo Tomas (Bogotá)		1		1	1	1		1				
Universidad Santo Tomas (Bucaramanga)	1	1						1				
Universidad Externado de Colombia		1					1					
Universidad Central							1					
Universidad EAFIT					1	1	1	1				
Universidad de San Buenaventura (Cali)		1		1			1	1	1			
Universidad Mariana							1					
Universidad Católica de Oriente		1		1	1		1					
Universidad Libre (Bogotá)		1		1	1	1	1	1	1	1		
Universidad Libre (Cali)	1	1		1			1	1	1			
Universidad Libre (Barranquilla)		1		1	1		1	1	1	1		
Universidad Libre (Cúcuta)	1	1					1	1	1			
Universidad de Medellín		1			1							
Universidad Autónoma Latinoamericana	1	1			1	1						
Universidad Cooperativa (Bogotá)				1		1		1	1			
Universidad Cooperativa sede Ibagué		1		1		1		1	1			
Universidad Piloto				1		1	1			1		
Universidad Autónoma de Bucaramanga	1			1		1	1	1	1	1		
Universidad ICESI		1		1		1			1	1		
Universidad del Sinú							1		1			
Institución Universitaria de Envigado		1		1			1			1		
Fundación Universitaria Los Libertadores	1	1		1	1		1	1		1		
Fundación Universitaria de San Gil (Yopal)							1	1		1		
Fundación Universitaria de San Gil (San Gil)		1					1	1		1		
Universidad Simón Bolívar						1	1	1		1		
Corporación Universitaria de la Costa			1				1	1	1			
Corporación Universitaria del Caribe	1						1					
Universidad de la Salle			1				1	1	1			
Total universidad por línea de investigación	13	24	5	21	10	15	4	28	21	17	11	5

Source: own elaboration

Likewise, with regard to the lines of research, 19 categories or grouped lines of research were determined, which are: University, education and pedagogy; Accounting; Public Accounting; Finance; Tax and fiscal; Audit, Control and risk; Costs, Economics, organizations and administration; Environment and CSR; Good governance and society; International environment; Tourism; Quality; Coffee growing; Trajectory; Accounting and administrative modeling; Marketing and neuromarketing; Aquaculture; Solidarity economy. Of these categories, the following stand out: Economics, organizations and administration in 28 Universities, followed by Accounting with 24 Universities, continued with Finance and Environment and CSR with 21 Universities each and Good governance and society with 17 Universities. (see table 3).

Additionally, regarding the professional or graduate profile, it is identified that 13 public accounting programs have the category University, education and pedagogy that address issues that promote the relevance of the professional in the environment from the necessary evaluation and transformation of the programs. As differences between the lines of research of the different high quality accredited public accounting programs, the public accounting programs that exclusively present a particular line of research are taken as a criterion. They are: Quality; Coffee growing; Trajectory; Accounting and administrative modeling and Aquaculture which are offered in only one program (see table 4).

Table 4. Differences between lines of research

Universidad con programa de Contaduría Pública acreditado de alta calidad	Calidad	Caficultura	Trayectoria	Modelación contable y administrativa	Acuicultura
Univesidad del Cauca	1				
Universidad Militar Nueva Granada			1		
Universidad Libre (Bogotá)				1	
Fundación Universitaria Los Libertadores	1				
Universidad de San Gil (Yopal)					1
Total universidad por línea de investigación	1	1	1	1	1

Source: own elaboration

According to Beltrán & González (2017) the research programs of the accounting discipline should be framed in three axes: legislative, economic and formal. The legislative one contains the legal codes and norms, determination of accounting principles and conceptual framework for the regulation of the profession. The economic one contains the search for true profit, the utility for the decision-maker and the positive accounting theory. The formal one contains the axiomatization of accounting, circulatory analysis, agency theory, economics of information and CAPM model. Thus, in the legislative axis 6 categories are identified and they are: Accounting; Public Accounting; Finance; Tax and Fiscal; Audit, Control and Risk and Costs. In the economic axis, 7 categories are identified, which are: Economics, organizations and administration; International environment; Tourism; Coffee growing; Marketing and neuromarketing; Aquaculture; Solidarity economy. And in the formal axis, 6 categories are identified, which are: University, education and pedagogy; Environment and CSR; Good governance and society; Quality; Trajectory; and Accounting and administrative modeling.

Conclusions

The lines of specialization that are commonly and mostly offered by high quality accredited Public Accounting programs in Colombia are Auditing and Control; Taxation and Finance, each of which obey what the Ministry of National Education calls professional training area in the components of accounting and financial sciences and regulation.

The lines of specialization least offered by the Public Accounting programs are International Financial Reporting Standards (IFRS), cost, economics, human management, entrepreneurship, logistics, MBA (Master of Business Administration) and government. This reduced offer may be due to different reasons such as the inherent inclusion of the topics in the different academic spaces, the possible obsolescence, the level of specialty of the topic and because the graduate or professional profile does not obey the organizational field by essence, such would be the case of human management that is acquired superficially and specifically to the technique in payroll, hiring, employee benefits, among others.

It is identified as a particularity the case in the line of deepening in projects offered by the EAFIT University, because it broadens and emphasizes the role of the accounting professional in fields that although they are taught in the professional training in some Universities in a transversal way and in others by academic space, they are not generally identified as a graduate profile, being this an added value that vindicates the function of a professional as a social transformer through research.

Based on the comparison of similarities and differences of the accredited public accounting programs, it can be analyzed that the lines of research respond firstly to the purpose of granting scientific status to the accounting discipline and secondly to the proposed lines of deepening, due to the fact that the grouping categories of the lines of research determined for the study are directed to the lines of deepening, i.e. the 19 lines of research are aligned with the 12 lines of deepening, through the 65 research groups in the 37 public accounting programs studied.

Finally, it was found that, in the graduate or professional profiles of the different institutions analyzed, the lines of study and research are not explicitly stated, despite considering that the educational project of the programs under study articulates them and indirectly materializes them in the graduates offered to the environment.

Discussion

Focusing the research on the analysis of high quality accredited institutions becomes a way to contribute with data that can serve as a basis for the different higher education institutions in Colombia and in the world, since accreditation not only obeys current government policies but also the demands of society (organizations, communities, families and students); Both can take this research as a starting point either for the redesign of curricula, for external aspects to be evaluated in processes of qualified registration, the search for accreditation and reaccreditation in high quality and the approach of working groups to define the north of the profession or simply as input for the development of new research that contribute to the work of the profession.

Regarding the line of deepening in Auditing and control, it is evident that it is of great importance within the Colombian public accounting programs, since it provides the elements, skills and competencies necessary for the professional to exercise control over the information generated and/or reported and that ultimately affects the concepts issued by the accountant and the transparent operation and attached to the economic reality of organizations, a situation in which the reality is controlled against the planning for optimal managerial work.

Likewise, the deepening line of taxation is composed of various topics established by each of the Universities and are an excellent complement to the training of future accountants for their performance in the professional practice, its relevance largely due to the fact that from the tax aspects there are a series of activities inherent to their work, which if not known bring with them a series of sanctions that would affect them in the labor field and that would call into question their professionalism and comprehensive training, besides entailing penalties for the companies.

In the case of the finance line of study, it is adopted with the purpose of generating competencies in the student that will allow him/her to analyze accounting information, propose financial strategies and contribute to decision-making that will allow him/her to generate value for the company and the investor; since the International Financial Reporting Standards have a strong financial component and have transformed the graduate profile in order to overcome the reductionism of the technique to the analysis of information for decision-making, as mentioned by Quiguanás & Pulgarín (2021).

With respect to the lines of research offered by the different Public Accounting programs of the Universities accredited in high quality, it is evident that they are aimed at giving answers to the environment from the possibilities offered by the discipline, since the call is to perpetuate such performance and to promote more and more the active participation of the academic community (students, teachers, administrative staff, business and society) in the development of projects that benefit the profession and its environment.

Finally, with regard to the graduate or professional profiles, a possibility for improvement is identified for higher education institutions by strengthening them, taking into account that they may be able to

institutions of higher education through the strengthening of these profiles, taking into account that they can make explicit relevant information on the in-depth studies and lines of research they offer, so that the aspiring professional accountant can take them into account as a differential factor among the institutions.

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