

A Glance for CPA and other Certificates in Mexico and other Latin American Countries

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Abstract

The technological revolution moves recording and analysis activities that were traditionally professional performance lines of activities focused to high operational content, but now are being met largely by integrated computer systems. The scientific and technological progress, growth and internationalization of markets, processors are processes in which the accounting profession plays a leading role. This paper aims to review the interrelated subjects in the era of public accounting. And also its background comes as well.

Key words: Public Accounting, Back ground of Public Accounting, Higher education

Introduction

Public accounting meet a social need, as the inescapable requirement that every entity has to know their own financial situation through a timely and accurate information to enable it to make management decisions and to provide the fulfillment of their obligations of any kind and will serves to control their assets, rights and heritage. CPA's mission is to provide a professional service that always exceeds the expectations of its customers and the public, to accept the ongoing challenge with the power of knowledge and the will to achieve effective results with his professional activity. Accounting is the area of knowledge whose aim is "the record and summary of the financial effects of transactions carried out by an economic entity, as well as external economic events affecting them, to inform interested parties in making decisions about finances and financial control of that entity "(Flores Konia, 2005).

To the extent that economic globalization processes dominate the behavior of firms, differentiated by sectors and regions, free trade terms strongly permeate public decisions on higher education, especially in regard to the orientation of plans and programs of study and its influence on vocational training (Mungaray, 2001). The training concept refers to the set of practices with its principles, rules and means or instruments through which subjects are produced in different developments of its powers. (Icfes, 2001: 359).The international royalty accounting exercise of determining which is exercised in two distinct levels: Accounting Professional, aimed at the provision of labor services, advisory and management consultancy to authorities, composed of linked service work, or outsourcing in areas of taxation, marketing, information collection and analysis, financial assessment, market research, recruitment, finally, actions that are geared to meet the needs of the administration. The other level of professional public accounting is oriented social satisfaction of requirements of public trust that is, build credibility in relation to certain reports, facts or documents so that others support their decisions on sound safety standards or at least in a reasonable assurance (Pardo Ruiz, 2005).

The New Accounting in the New Era

In this new economic order for the utilization of resources and environments of high uncertainty and complexity, it is an imperative of our time, the formation of public accounting professionals capable of managing economic and financial areas of business, consistent with the process globalization of economic processes.

The auditor must acquire a global mindset although its action is local with a tendency for international action. The substantive knowledge of the accounting discipline and techniques for the generation and processing of accounting information are experiencing considerable progress in the world during the course of recent decades. In the accounting education process, the teacher has gone from being a mediator of knowledge to be a transmitter of the applicator and doings, through techniques and tools that are depleted in the same application process. Mechanistic conception of vocational training in public accounting prevailing in the past, it has entered into a comprehensive development vision. Education was focused on the technical knowledge of accounting processes, financial, technical, management accounting, tax rules and procedures for the audit. Accounting programs were judged on their ability to develop these technical skills in students.

Offer professional in public accounting

One way to promote economic development is to offer a vocational training program in public accounting that meets the market demands of the productive sectors. A brief situational analysis of education and training accounts, which indicate that pedagogical action, is characterized as a practice unless supported by the theory. The reforms to the curricula have been established empirically, organized, distributed and legitimated a pedagogical discourse limited in its conceptual framework. Establish conceptual basis of analysis to explain the significance to pedagogic discourse, as an integrator of regulative discourse and instructional discourse and its impact in shaping the pedagogical models in public accounting programs, which as mediating structures and symbolic message as forms of meaning, inherently reproduce relations of power and principles of specific control. The structure symbolic accounts should be studied dynamically depending on the environment, time and space. (Martínez Pino, 2005).

Accounting programs have suffered from a conceptual framework that allows, on strong references, obtaining in the analysis of the different interactions and regulatory mechanisms underlying control, to the discourses, practices, agents and contexts involved in the configuration of pedagogic discourse and curriculum models (Martínez Pino, 2005). From 1949 until that date, the AIC existed under the name of Inter-American Accounting Conference. The AIC has helped to strengthen the professional organizations of accountants in the American countries that sponsor and actively participate in harmonious development of their conceptualizations and practice. Public accountants act individually or collectively through professional organizations that allow a special kind of association with different characteristics in relation to commercial companies (Ruiz Pardo, 2005). The requirement of compliance with professional standards extends the collective exercise of the profession are subject to sanctions by professional organizations.

With these elements must be based education and professional experience and minimum limits must have a professional to be accepted as "professional accountant." The International Federation of Accountants - IFAC- is the governing body of the profession at the global level, which generate the general policies, international auditing standards, ethical guidelines, guidelines and accounting education and other aspects that are related to the task Professional (López Valenzuela, 2005). The analysis of the work of the profession of accountant is conclusive to justify changes in training programs for accountants. Of all the professions, the public accountant is one of the most internationalized. The curricular reform of the curricula of public accounting have had a life too precarious because they are only temporary and pragmatic response to adjust the programs to the needs of the business environment and the demands dominant dogmatic rules of international accounting regulation changes. There have been studies of global background, as the curriculum proposed by the United Nations worldwide have issued directives for the formation of Certified Public Accountant so that they can operate in any country in the world, yielding an international test of adequacy for accreditation.

In the international arena and global, there is a widely accepted framework to guide a global accounting curriculum, consisting of six elements: knowledge and general skills, detailed curriculum for technical vocational education, professional examinations, practical experience, continuing professional education, and outline certification. The advancement of distance education models and online is irreversible if it is to take advantage of information technology and communication, yet there is scant information and no evaluation indicators for quality control of tenders distance education program that includes teachers, students, books, entering the training program, college, etc. With regard to the existing supply in the market for accounting professionals in Tijuana you can find different levels of education and professional development by taking into account the programs and curricula in the various institutions of higher education.

This wide range of training programs of public accountant also has different characteristics competitive results when considering the transfer of knowledge, skills and values, development of professional practices, awareness of social responsibility performance in the environment. The higher education service in Tijuana Public Accounts is made up of public higher education institutions and private, which offer a diversified curriculum, relevant and linked to economic and social needs of the region from the technical to the doctoral level. The Higher Education Institutions that offer career Tijuana Public Accountant are:

Insert Table (1) about here

That is why the training of future graduates in public accounting should ensure that the development of personal autonomy, openness to change, with a solid scientific basis, given to the research, creative and innovative behaviors that enable them to lead the changes that is immersed in the world and to cope with the uncertainty of change. Therefore, it requires the development of a training program with Public Accounts scientific basis, technical, ethical and moral, with capacity for research, analysis of accounting issues in various regional organizations, national and international levels and low universally accepted standards. This is to train professionals to use economic and financial information referring to the internal activities of organizations, management is developed in them, and in general, to various types of bodies falling under the operation of society as whole.

The comptroller has focused on the study of "financial planning and control of resources and verification operations in the organization to achieve the efficient use of the first and effectiveness in the latter, in order to achieve the objectives and goals set therein. Costs as an area of knowledge studies "focused processes to identify, measure, collect, analyze and interpret the cost elements associated with the production and marketing of goods and services with the primary purpose of making decisions to achieve the objectives of strategic planning previously established in the organization "(Flores Konia, 2005). According to Carvajal, Grenada (2005) in education and professional training in public accounting is important to incorporate as parameters:

Skills Training: Until now, accounting training programs have been structured on the narrow concept of labor skills and not on the concept of competition as the possibility of approaching the knowledge from all dimensions, not forgetting of course, its integration with social relationships and the interplay of inter-subjectivity, which are inevitably present at different levels and contexts of action (Martínez Pino, 2005).

For IFAC, the powers are considered the primary reference for developing a technical / vocational training geared to the world of work. Education and experience of professional accountants in essence are contained in the following parameters: Education and experience leading accounting to the classification goal, knowledge, skills and professional values necessary to achieve that goal, and elements that support education and experience required of professional accountants (IFAC-No.9, 1999:19). The proposed competency-based curriculum in accounting education programs, teaching strategies training demand to establish a relevant connection between the technical, contextual, the discipline and the axiological.

Yet, reliable communication is an important value in the formation of Certified Public Accountant, who through the power of a vigorous consultation process should enable the communication of feelings and thoughts is powered by verbal communication and human contact (Lopez Valenzuela , 2005). The market ethics and replaced one by one the old values were breaking down. They forgot to welcome the principles of ethics without values, that the good is the best possible under the circumstances, based on the chaos rather than cosmos, outside any axiology. "Enron robbed the bank, Arthur Andersen provided him with the getaway car" (Duncan). Flexibility of accounting standards has been used as a marketing strategy for professional services, providing customers with more discretionary environments. The so-called generally accepted accounting principles (GAAP) in which the signatures of certified public accountants (CPA) base their audits, allow a range of acceptable procedures, and also leave considerable room for free interpretation (Mark, 1981).

Conclusion

It is essential to meet the need of imparting knowledge to generate accounting information that, in turn serve to support both process management and leadership of organizations such as the requirements arising in the specific historical context in which these organizations are embedded. The CPA is highly sought after by major accounting firms and auditors and all manner of public and private, to incorporate into work activities, given the importance of accounting, financial and fiscal.

It started as an intern before finishing his career, allowing you to enter and have extensive experience in the professional field and then you have large amounts of development within them. Contact with the client based on a thorough understanding of your business and securing financial and accounting information, enables it to provide complete solutions and expanded in a portfolio of professional services. His background in the administrative tools enables him to function comfortably in managerial, operational. Or as a consultant nationally and internationally, in areas of production cost analysis, financial accounting, tax planning, audit and tax. Public Counter techniques and procedures applied in the identification, analysis, planning and cost control as a management tool and address. Also, can function independently, providing their professional services. The public accountant is an important factor in entrepreneurship and enterprise development in general and SMEs in particular, which enhances its importance and commitment of the profession to society. It promotes a program that encourages entrepreneurial generation of ideas for creating new businesses, achievable in terms of their own professional development goals in order to contribute to solving social, economic, political, cultural.

Entrepreneurship and develop creative skills in students from the first cycle of training through contact with employers and advisory services to small businesses. It is perfectly able to form and run their own business, virtually no human activity that is dispensable resource use which must be managed and exploited in ways morally responsible for a professional in public accounting. The challenges that will face the professional in Accounting at the beginning of the new millennium are large, uncertain and vague. In a highly competitive environment, the public accountant is a professional who generates, organizes and manages the accounting information systems, fiscal and financial conditions in real time.

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Table 1: Tijuana Public Accountant

Centre for Technical and Higher Education	Degree in Public Accounting Degree in International Public Accountant
Higher Education Center Northwest	Degree in Public Accounting
College Center Northwestern Univer A. C.	Degree in Accounting
International Centre for Advanced Studies	Degree in Public Accounting
Centro Universitario de Tijuana	Degree in Public Accounting
Tijuana Institute of Technology	Bachelor in Accounting
Tecnológico de Baja California	Public Prosecutor BS in Accounting
Autonomous University of Baja California. School of Accounting and Administration	
Universidad de las Californias	Lic Public Accountant
Xochicalco University	Bachelor of Public Accounts