

Environmental Accounting in the Universities of Cauca, Colombia

Judy Melissa Hoyos Castañeda [ORCID 0000-0002-7881-8406]

Universidad de Manizales

Abstract

Generating academic processes that allow for the recognition of environmental issues from economic knowledge areas in higher education institutions such as public accounting enables individuals in training to acknowledge a broader perspective and include social and environmental variables that are initially not integrated into their profession. The study aimed to recognize the key elements that shape a process of incorporating the environmental dimension into the universities of Cauca through the application of qualitative-hermeneutical methodology. Data collection considered the university curriculum and the faculty members in universities as part of a complex system related to the education of professionals committed to their environment. The results reveal an incipient process of integrating the environmental dimension into educational settings at universities in relation to economic-accounting programs.

Keywords: Higher education institutions, public accounting, environmental dimension, university curriculum, faculty members.

1 Introduction

This research aims to discern whether students and faculty members in public accounting at the University of Cauca (Unicauca), Cooperative University of Colombia (UCC), and the University Foundation of Popayán (FUP) are immersed in traditional financial education or, on the contrary, recognize and understand what is required of individuals currently being educated in accounting as a profession. It seeks to shape emerging environmental accounting through the curriculum and teaching practice, analyzing whether the universities in the city of Popayán have an "inclusive" curriculum that considers the socio-environmental dimension as a foundation for academic training and future professional practice in accounting. It also investigates whether faculty members, as knowledge facilitators, are still rooted in traditional (economic) education concerning the accounting profession.

2 Theoretical Framework

The theoretical concepts that form the foundation and contribute to broadening the perspective of accounting are directed towards environmental accounting with a business focus and environmental accounting with a social focus. These concepts incorporate the environmental dimension into the accounting knowledge area and how they are reflected in higher education institutions through the curriculum and the teaching community. These concepts are essential for determining whether the university community recognizes the social and environmental principles emerging in the environment and whether they are sufficient to address them in their profession.

Authors such as (Calderón, 2014), (Ramírez & Gonzalez, 2014), (Martínez, Ricardez, & Murrieta, 2017), (Martínez, Cañizares & López, 2017), (Reinosa P., 2014), (Roman, 2015), and (Sanchez, 2015) mainly focus on proposals with a human perspective, promoting attitudes related to sustainability and environmental conservation. They are oriented towards the search for values and accounting principles among students, with the teacher playing a key role.

3 Method

This article aims to generate an interpretation of the perception of the three university communities in Popayán, namely the University of Cauca (Unicauca), the Cooperative University of Colombia Popayán branch (UCC), and the University Foundation of Popayán (FUP), regarding environmental accounting and how it impacts their academic and professional training.

To achieve this, a theoretical approach is taken through a literature review involving various authors, laying the groundwork for the interpretation of results. In addition to this, semi-structured or mixed interviews (Gallardo, 2014) were conducted to establish direct contact with the university community, as their responses can reveal their critical thinking regarding their teaching practice.

The research seeks to understand the influence of environmental and social academic training in the public accounting program, which has an economic-business focus, and how these trends contribute to the evolution of the accounting field in professional practice

4 Results

The curriculum of universities is focused on training public accountants who are experts in their field, demonstrating a significant concern for the socio-economic reality that exists. It directs basic or cross-cutting knowledge areas (mathematics, statistics, finance, etc.) and professional or specific areas (accounting, control, and information regulation) towards the practice of the profession with a financial practicality, placing natural and social resources at the disposal of the economic sphere. As author Larrinaga (1999) points out, accounting is then used as a means to measure and rationalize the environment, making it manageable for organizations.

5 Discussion

Through the research, three spheres were identified: environmental thinking, environmental education, and corporate responsibility, which are developed in higher education institutions. It is from these spheres that the curriculum and the opinions of the faculty members regarding the environmental dimension are interpreted.

6 Conclusions

The public accounting programs in the universities of Popayán demonstrate an incipient commitment to the inclusion of the environmental dimension as an area of education. In their training, theoretical and practical foundations of the discipline take precedence. The curriculum is predominantly focused on financial and economic practicality.

Faculty members, through their environmental thinking, environmental education, and corporate responsibility, shape comprehensive training processes that allow them to move away from traditional teaching methods and interweave ideas and concepts into accounting dynamics.

7 Limitations and Future Research

Higher education institutions offer opportunities for young people from any knowledge area to contribute to social and environmental transformation. Therefore, the public accounting program is now called upon to be part of these social and environmental concerns. It should reflect on the links or connections that may or may not exist between the profession and the environment. This way,

the university setting can stimulate curiosity and interest in discovering, forging, and consolidating these links.

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