



Socioeconomic Analysis of the Graduates of the Public Accounting Program at the Francisco De Paula Santander University Ocaña Sectional

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ABSTRACT

Despite the great obstacles that women have faced throughout history, the struggle for gender equity and equal rights has always existed; however, there are many women who have been characterized by empowering themselves and leading economic, political, social, and scientific processes, among others. The purpose of this research is to carry out a socioeconomic characterization of the woman graduated from the public accounting program of the Francisco de Paula Santander Ocaña University during the last 5 years, for which a survey was applied through descriptive, documentary and field research. to 129 graduates of the program, obtaining as a relevant result that as the level of schooling improves, it positions their participation in the labor and family market.

Keywords: Performance, Gender Equity, Graduate, Leadership, Women

1. Introduction

"Historically, men and women have differentiated roles in society which leads to unequal access to resources and opportunities, so they are affected differently by policies and measures" (GUZMÁN-ACUÑA, 2017), which is why gender equity, is a priority for the Economic Commission for Latin America and the Caribbean, considered "as a fundamental value in the articulation of the development model of our societies." (Bárcena Ibarra & Prado, 2016) In this sense, inequality between women and men is still evident in the labor field, "due to the lack of opportunities, decent treatment and fair wages, since throughout their working lives they continue to experience great difficulties in accessing decent jobs in the last two decades". (ORTEGA BARBOSA & MARIÑO PUENTES, 2020). (Salas - Hernandez, Sagbini - Henriquez, & Salazar - Araujo, 2019)

In the global context, compared to men, women are more likely to be unemployed, in Spain for example "the rate of participation of women in economic life in recent years, remains low (53.75 percent compared to 65.48 percent of male" (MILLÁN-VÁZQUEZ DE LA TORRE, SANTOS-PITA, & PÉREZ-NARANJO, 2015) Women have fewer opportunities to be part of the labor market and when they do, they are forced to accept hard-working and poorly paid jobs. "Progress in overcoming these obstacles has been slow, and is limited to some regions of the world, even in countries where the gap in labor force participation and unemployment has narrowed" (ORTEGA BARBOSA & MARIÑO PUENTES, 2020) Even in countries where women are moving out of ancillary family work and into the service sector, the quality of women's employment remains a concern. "The unequal sharing of care work and unpaid household chores between women, men, families and society is an important determinant of gender inequalities at work" (ILO, 2016).

Among the global initiatives to achieve gender equity are the Sustainable Development Goals, also known as global goals adopted in 2015 by 193 countries, convened by the United Nations and which seek to end poverty, protect the environment and improve the quality of life of people by 2030, specifically with goal number 5: "gender equality, which seeks to end all forms of discrimination against women and girls, not only as a basic human right, but also as a crucial element for sustainable development", but "for there to be development as it is proposed, equal rights of nations and people are

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necessary" Robertson (2017) cited by (Manzano - Durán, Peñaranda - Peñaranda, & Luna - Quintero, 2021). "It has been proven time and again that empowering women and girls has a multiplier effect and helps promote economic growth and development globally." (United Nations Development Programme-UNDP, n.d.) and according to (Lemus - Quintero, 2021) they are more skilled than men in entrepreneurship.

One of the great challenges of women in the struggle for gender equity was the insertion in the labor field. (Chamorro González, 2015) states "That at the beginning of the 21st century in the business world women focused on the accounting area are still in a situation of ostracism or isolation and this is due to the fact that the background of the role of women shows the obstacles experienced in order to achieve a position in the accounting area". For decades women could not perform professionally in positions in the accounting area because they had to devote themselves to taking care of the home and their children, "and women who opt for flexible work modalities suffer a negative impact in terms of their current and future salaries, which does not occur with men" (Vera Fernandes & Ribeiro); which becomes an obstacle to develop their activities within the company, deriving in the bosses little confidence in the performance of women.

The above positions provide support for the present study that aims to analyze from a socioeconomic point of view the role of women graduates of the Public Accounting program at the Universidad Francisco de Paula Santander Ocaña during the last 5 years, as well as their leadership as professionals in the labor field, considered by (González - Castro, Manzano - Durán, & Torres - Zamudio, 2021) "as the way of relating to and influencing others socially", for which a descriptive research with a documentary type design and field work was applied to 129 female public accountants graduates of the program.

2. Methodology

For the development of this study, a descriptive type of research is proposed, with a documentary and field design. According to (EL PROYECTO DE INVESTIGACIÓN 6a EDICIÓN, 2012) descriptive research "consists of the characterization of a fact, phenomenon, individual or group, in order to establish its structure or behavior", whose main objective was to carry out a socioeconomic analysis of the graduates of the Public Accounting program of the Universidad Francisco de Paula Santander Ocaña section.

The population consisted of 192 graduates of the program in the last five years according to the information provided by the Planning Office of the Institution, extracting a sample of 129 graduates. For the collection of the information, primary sources were used with field work and the application of a survey with questions about their current conditions, which allow an analysis from the socioeconomic point of view and their performance in the labor and professional field.

3. Results

Table 1-Socioeconomic analysis of graduates of the UFPSO Public Accounting program.

Item	Options	Number	%
1. Socio economic stratum	Stratum 5		2.33
	Strata 4		6.98
	Stratum 3		13.95
	Stratum 2		44.96
	Stratum 1		31.78
2. Department of residence	North Santander		102
3. Municipality of residence	Ocaña		
4. Type of housing	Room		3.10
	House		62.02
	Apartment		34.88
5. Head of household?	Yes		
	No		
6. Number of persons in the family nucleus	1		
	Between 2 and 4		
	More than 5		
7. Financialdependents	Yes		
	No		

In relation to the question on socioeconomic stratum, the results in item 1 of Table 1 show that the graduates are mostly in lower levels, as is the case of stratum 2 with 44.96% and level 1 with 31.78%, indicating that although there are a large number of working professionals, there is a significant percentage with not so favorable economic conditions. Item 2 shows that 102 of the 129 graduates live in the Department of Norte de Santander and 96 live in the city of Ocaña, demonstrating that after graduation they continued to live and work in the area.

Item 4 evidences that 62.02% of the graduates reside in a house, which indicates a greater comfort in their family context, reflecting in their professional practice to face the great challenges of the business sector, thus contributing to the creation of value that includes improving economic conditions, promoting articulation and recognizing social needs (Pacheco - Sánchez & Rodríguez – Téllez, 2019).

Twenty-nine percent of the graduates (item 5) stated that they are heads of household, indicating that as women become more qualified and improve their participation in the labor market, they have greater autonomy in household decisions, which in some cases are made up of unsatisfactory marriages, which induces them to be productive for the well-being of their families. In item 6, the family context of 74% of the graduates is made up of between 2 and 4 members, which is considered to be positive in terms of well-being, greater communication and favorable family climate, which results in better work performance; consequently, 69% (item 7) are women who have people who are economically dependent on them because they belong to the economically inactive population, mainly children of school age and the elderly, facts that motivate them to obtain the role of provider, playing an additional role in the labor market.

4. Conclusions

Through this research, it became evident that women's rights must be guaranteed in all contexts, since the lack of any of them has a negative impact on their social, political, economic and labor life.

Most of the graduates of the public accounting program of the Universidad Francisco de Paula Santander Ocaña reside and work in the department of Norte de Santander, and mainly in the same city where they obtained their degree, which indicates that they are developing their life project in the same city where they obtained their degree.

They mainly belong to socioeconomic levels 1 and 2, which reflect a joint participation of 76.74% of the total of those surveyed and other factors such as economic dependence on family members that sometimes end up being negative factors in the achievement of the objectives. That said, in most of the households formed by them, there are only a few people in the family nucleus, allowing a greater occupation of the professionals in Accounting in all fields, including in the labor field.

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