

# MENDIVE




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## The Teaching-Learning Process of the Audit subject and its professional problems. Exploratory study

**El Proceso de Enseñanza-Aprendizaje de la asignatura Auditoría y sus problemas profesionales. Estudio exploratorio**

**O processo de ensino-aprendizagem da disciplina Auditoria e seus problemas profissionais. Um estudo exploratório**

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### ABSTRACT

In the article an important problem is approached for the formation of Graduates in Education, Economy, related with the Process of Teaching-Learning of the subject Audit. In such a sense it sought to be carried out an approach, through an exploratory theoretical study, to the essential aspects of the referred process, related with the professional problems that characterize their object, necessary in function of guaranteeing the learning of the contents for the Graduates in Education, Economy, of the Pinar del Río University "Hermanos Saíz Montes de Oca". The investigation followed a qualitative focus; the necessary information to give answer to the objective was gathered starting from the bibliographical revision, picking up information of the precedent theoretical results. Other theoretical methods were also used as the analytic-synthetic and inductive-deductive that were very useful in the study, interpretation and elaboration of the final results. As a result it was possible to carry out the exploration achieving the approach foreseen to the essential elements of the studied process and the characteristic professional problems of their object.

**Keywords:** audit; economics; Technical and Professional Education; professional problems.

### RESUMEN

En el artículo se aborda un problema importante para la formación de Licenciados en Educación, Economía, relacionado con el Proceso de Enseñanza-Aprendizaje de la asignatura Auditoría. En tal sentido, se pretendió realizar un acercamiento, a través de un estudio teórico exploratorio, a los

aspectos esenciales del referido proceso, relacionados con los problemas profesionales que caracterizan su objeto y en función de garantizar el aprendizaje de los contenidos por los Licenciados en Educación, Economía, de la Universidad de Pinar del Río "Hermanos Saíz Montes de Oca". La investigación siguió un enfoque cualitativo; la información necesaria para dar respuesta al objetivo fue recopilada a partir de la revisión bibliográfica, recogiendo información de resultados teóricos precedentes. Además, fueron utilizados otros métodos teóricos como el analítico-sintético e inductivo-deductivo, que fueron muy útiles en el estudio, interpretación y elaboración de los resultados finales. Como resultado fue posible realizar la exploración logrando el acercamiento previsto a los elementos esenciales del proceso estudiado y a los problemas profesionales característicos de su objeto.

**Palabras clave:** auditoría; economía; Educación Técnica y Profesional; problemas profesionales.

#### RESUMO

O artigo aborda um problema importante para o treinamento de graduados em Bacharelado em Educação. Economia, relacionada ao processo de ensino-aprendizagem do tema Auditoria. Neste sentido, pretendeu-se fazer uma abordagem, através de um estudo teórico exploratório, dos aspectos essenciais do referido processo, relacionados aos problemas profissionais que caracterizam seu objeto, necessários para garantir a aprendizagem dos conteúdos pelos bacharéis em Educação. Economia da Universidade de Pinar del Río. A pesquisa seguiu uma abordagem qualitativa; as informações necessárias para responder ao objetivo foram compiladas a partir da revisão bibliográfica, reunindo informações de resultados teóricos anteriores. Além disso, foram utilizados outros métodos

teóricos, tais como o analítico-sintético e o indutivo-dedutivo, que foram muito úteis no estudo, interpretação e elaboração dos resultados finais. Como resultado, foi possível realizar a exploração alcançando a abordagem esperada dos elementos essenciais do processo estudado e dos problemas profissionais característicos de seu objeto.

**Palavras-chave:** auditoria, economia, educação técnica e profissional, problemas profissionais.

#### INTRODUCTION

Cuba, as a country, lives in unique conditions and works for its consolidation in the economic order. In the midst of these efforts, control over state resources constitutes an essential line. Among the actions defined for compliance with this purpose, the verification plays an important role planned, at intervals, with periodic character, of the effectiveness and obtaining results expected by each organization (Calso and Gómez, 2019).

This process, known as Audit requires continuous training of the ones that perform it. The task has been a priority of the Technical and Professional Education (ETP) during the last years of the 20th century and the first decade of the 21st century, which begins with the inclusion of content related to the activity, reaching specialization in the third year of the formation of the Technical Media in Accounting [Ministry of Education (MINED) and the General Comptroller of the Republic (CGR), 2014].

In keeping with this decision, the CGR is tasked with:

Make every possible effort to achieve this result, [...] managing to promote and encourage, increasingly in the students of the Accounting Specialty of the ETP, the motivation towards the Audit activity, and thus reach the maximum of their moral potentialities generators of commitment to their future or performance (Martínez, 2019, s/p).

Despite this, these mid-level professionals trained as auditors present a group of difficulties that affect their performance (Savín, 2019); between them:

- Little orientation and formalization of the training they require for the work they will perform.
- Little knowledge of the structure of the National Audit System and its main functions.
- Insufficient information on some topics that are not, in most cases, topics to be dealt into the original programs.
- They scarcely recognize the true responsibility of being an auditor in the current socio-economic development model.

To a large extent, Savín coincides (op. Cit.), At the base of these difficulties is the initial training of teachers of the Accounting specialty, who graduate from initial university studies with weaknesses in the domain of the contents of the Audit.

That is, the responsibility lies on Higher Education Pedagogy (ESP) and Bachelor of

Education, Economy, that has as work object, the direct and systematic action, as an educator, on the Teaching-Learning process (PEA) in the families of Economy, Services and Social Services of the ETP with its complex structure (Núñez, 2017).

Additionally, this complexity increases when taking into account the systematic incorporation of new content, in correspondence with the needs of the sector in the sphere of production and services, given by the continuous scientific-technological development that affects socioeconomic development (Mena and Mena, 2020).

All the above influences and determines the necessary preparation of the future graduates to transmit the contents of Audit to mid-level professionals in training, as part of the process of ETP Accounting specialty.

In view of the above, the Audit subject has been included as part of the training process for the Bachelor of Education, Economics. These contents nourish the graduates in training with the current provisions that exist in the country, to carry out the process of auditing an entity and its teaching methodology. Its importance lies in the fact that:

It is received by a staff that trains students who will work as Accounting Technicians or as members of Auditors teams, (...) it closes within the discipline, the accounting part, so it must guarantee from both pedagogical processes, the application of methods and advanced techniques to carry out this important social economic task (Núñez, op. cit., p.11).

The EAP course of the audit should prepare future graduates to face those representative problems of the profession, related with ETP

counters of midlevel and possible training as auditors.

Specifically, the PEA of teacher training for ETP, as well as the process of professional training of auditors in general, has been approached by different researchers in recent years, both in Cuba and abroad (Acosta and Martínez, 2013; Abreu and Soler, 2015; Torres, 2017; Nunez, 2017; Calso and Gomez, 2019; Martinez, 2019; Borges, 2019; Savin, 2019; Mena and Mena, 2020, among others).

In both cases it is agreed that the process must be determined by its labor nature and close integration to labor entities. Then, its significance will be conditioned by the learning of the contents in relation to the problems that characterize the profession, which must be faced and solved by students during their training.

Nunez (Op cit.) He considers necessary not to forget that, although it is necessary that students learn based on the more common situations of the economic area of labor organizations; as important as this is the work with those problems that characterize the teaching of the contents in the didactic - methodological order. To such an extent that they must take part of the program of the subject.

However, the initial exploration carried out in the PEA of the subject Audit of the career Bachelor of Education, Economy, at the University of Pinar del Río "Hermanos Saíz Montes de Oca", showed difficulties in this process, related to learning the contents of the Audit. The instruments applied made it possible to verify the existence of deficiencies such as:

- The orientation of the components of the process shows a marked decontextualization with the reality of the profession.

-Teaching is oriented from the object of science and not from the object of the profession.

-Insufficient applicability of the contents, which limits its significance for students.

These previous shortcomings seem to be related to a greater one, referring to the lack of clarity in the conception of the professional problems of the program, related to the Audit.

The problematic situation described above once again confirms the need for the PEA of the Audit subject to respond to the interests of the object of the profession, based on the correct determination of the real professional problems, and these in turn allow the proper orientation of the rest of the components of the process (Álvarez de Zayas, 2016).

Being consistent with the above, the objective of the research sought to make an approach, through an exploratory theoretical study, to the essential aspects of the PEA of the Audit subject, related to the professional problems that characterize its object, necessary in function of ensuring learning content by Bachelors in Education, Economy University of Pinar de Rio "Hermanos Saiz Montes de Oca".

## MATERIALS AND METHODS

The investigative methodology followed had a qualitative approach, given that the purpose of this work is to explore a group of essential aspects of the PEA of the Audit subject, as a novel subject in

the Study Plan of the Bachelor of Education, Economy. The method chosen for the information has been the literature review (Suarez, 2016), collecting information from previous theoretical work (books, research, studies, articles, etc). In addition, other theoretical methods such as analytical-synthetic and inductive-deductive were used, which were very useful in the study, interpretation and elaboration of the final results.

The theoretical-methodological analysis of the didactic and pedagogical foundations related to concepts and categories such as: PEA of the Audit subject, PEA of the Audit subject as a professional pedagogical process, laws and principles that support the PEA of the Audit subject was carried out.

The procedure for the selection of bibliographic sources was as follows. As a search engine, the word audit was used, adjusted to the fact that the information was located in the last 20 years. In order to carry out a more concrete process for the purposes of the investigation, the inclusion of other concepts such as: PEA of the Audit in the ETP and professional problems of the audit was taken into account in the search engine. Finally, and given the close relationship that emerged with the results obtained, a systematization of the professional problems category and their importance for the subject was carried out.

At the end of the search an analysis that allowed to work with corresponding information in more than one it held 80 % over the past five years was done , which guaranteed its update; without despises some considered important located at earlier dates.

## RESULTS

The results of the theoretical exploration are as follows:

### **The Teaching-Learning Process of the Audit subject**

The information obtained revealed, according to the criteria of Abreu and Soler (2015), that the EAP in general has historically been characterized in different ways; These range from the identification of the process with an emphasis on teaching and learning, highlighting the central role of the teacher and the transmission of knowledge, to the most current conceptions in which it is conceived as an integrated whole in which the leading role of the student is manifested.

Zilberstein and Addine (cited by Borges, 2019) have similar criteria regarding the qualities of this process. The first attributes a planned and dynamic character in which a set of teaching and learning categories is systematized (objective, content, method, forms of organization, resources and evaluation), governed by laws and principles that determine the type of learning to be achieved in students.

The second researcher assigns it a systematic, planned, specific and directed character from a didactic action (given in interrelation between the personal and personalized components) that aims at the integral development of the personality of the students.

In these definitions, the coinciding points specify that the PEA is planned, systematic, dynamic and didactic, aimed at learning and with it, the search for the integral development of the students' personality, which implies the active and

creative appropriation of the contents. For the interests of the study, by assuming the aforementioned qualities, its scientific character is also assumed from its foundation through rules governed by laws and principles.

Abreu and Soler (2015), when studying the aforementioned process in the ETP, assume these features, but consider its formative character given from the:

Cooperation between the educator and the students through which the formative learning is directed, facilitating the appropriation of the contents of the profession, in the context of the integration of the polytechnic school-labor entity-community, in conditions that promote personal and group growth depending on the requirements of the professional model (p. 32).

It can be seen how these authors emphasize cooperation among the protagonists of the PEA (teachers, students, specialists, trainers and tutors working entities), turned-requirement for the appropriation of the contents that characterize the object of the profession. As a result the communicative process is weighted, when powering the personal growing of the student supported by the appropriation of the contents of the profession (Mena and Mena, 2020), as educative demand of the training process.

Particularly, the comprehensiveness of the Bachelor of Education, Economy, is related to his preparation for the direction of the middle-level of ETP process, related to the training of competent accountants

(Nuñez, 2017). As a consequence, its integrality is also linked to the preparation for the correct management of the state's economic resources.

Within these contents, the audit is recognized as one of the most important, by establishing the degree of economy, efficiency and effectiveness in the planning, control and use of state resources, as well as verifying compliance with current provisions, with the objective of verifying the rational use of resources and improving the activities or subjects examined (CGR, 2021).

In this sense, the Audit subject is responsible for nurturing teachers in training with the current provisions in the country, to carry out the process of auditing production and service entities, as well as their teaching methodology, which allow him to consolidate his economic training (Nuñez, op. cit.). During the PEA of the same, characterized by the student-educator cooperation, it is necessary that the former appropriates these professional contents.

On the other hand, this growth, the result of cooperation in the PEA, is conditioned by the necessary relationship between the polytechnic school-labor entity-community. Analysis model ETP force in Cuba since 2009, characterized by the increasing participation of labor organizations, to the point of sharing training with the Polytechnic School throughout the process, require more than a simple relationship, a true integration of educational and labor contexts (Mena and Mena, 2019).

For Mena and Mena (2020), while the university is the bearer of the object of science, the labor entity is the bearer of the object of the profession. It is in the integration of both contexts where both objects are also constituted and the integration and appropriation of the professional contents by the students

takes place at the same time. This mixture of contents, an important purpose of any professional training process, also depends on the interrelation of the rest of the didactic categories of the PEA of the ETP (Borges, op. Cit.).

For Abreu and Soler (op. Cit) the objective, as an aspiration that is proposed to be achieved in the student to satisfy the expressed need (specific economic-social and political-ideological training) in the professional model, is specified in the link between the labor entity and the university and specify the rest of the components. Then, this aspiration frames the aforementioned relationship between the object of science and that of the profession and determines those contents that the professional in training must appropriate.

In this sense, for graduates in education, appropriating of the professional contents as important component of the profession object is conditioned by the level displayed during the confrontation with the professional problems of the to UDIT during the PEA , and the quality shown by its solution.

The foregoing justifies that authors such as Fuentes (2004) and Álvarez de Zayas (2016), among others, when analyzing these components consider professional problems as the first component of the PEA.

### **The PEA of the subject Audit as a professional pedagogical process**

The analysis of the above criteria regarding the definition of PEA of the ETP, performed before and features typify them, make it sounds like a Professional pedagogic Process (PPP), understood as education process that, in response to a social demand, takes place

under the conditions of a teaching institution and the labor entity for the training and improvement of a competent professional (Abreu and Soler, 2015).

In this sense, the conception of the PEA of the Audit subject, as PPP, without neglecting the foundations of the pedagogical process, must take into account the characteristics of the professional processes that take place in production and services (Núñez, 2017). These processes, according to Abreu and Soler (op. Cit.) symbolize the set of logically articulated and regulated steps that are taken in order to solve the problems that characterize the object of the profession in response to a social demand.

Moreover, the problems represent the set of objective relationships that at any given time show an incongruity to satisfy interests of the subject linked professionally to a particular process; when these relationships are manifested on the object of work of a profession, they are professional problems (Borges, 2019).

This important element influences that for Abreu and Soler (op. Cit.), the PPP as an educational process has the components of the pedagogical process, namely: objective, content, method, medium, evaluation and organizational forms.

Assuming the above criteria allows recognizing the possibility of basing the PEA of the Audit subject from the laws and principles of the PPP. Achieving a professional training that has meaning for students requires, according to the criteria of Torres (2017), putting these personal components in direct contact with the real professional problems that characterize the subject.

All this is based and expressed from Alvarez and Zayas criteria (op. Cit.), from the relationship of the teaching education process with society and the internal dynamics of the teaching education process.

### **Laws of the PEA as a professional pedagogical process**

As it could be inferred from the bibliographic review carried out, the PEA of the ETP constitutes a PPP. In accordance with this criterion, Álvarez de Zayas (op. Cit.) Proposes two essential laws that support this process and express, according to the characteristics of his movement, its essence, namely:

#### **The problem-objective relationship**

Known as *The School in Life*, it establishes the relationship between the PEA of the Audit subject and the social need to which it responds. According to Álvarez de Zayas (op. Cit.), the leading role is played by the social sector, without ignoring the educational characteristics of the polytechnic school. It is formulated, through the problem-objective- process (object) relationship, as a dialectical triad.

Under this law, the university and polytechnic subordinated to the interests and needs of society, closely with the productive sector and related services. The training of the student implies their contribution to society from the same PEA of the career; that is, it is formed and developed by participating in the production and service processes, facing and solving the problems that characterize these processes (Mena and Mena, 2020).

For Nunez (2017) and Borges (op. Cit.) It implies that the objectives of the PEA of course reflect the aspirations demanded in its conception, as part of its contribution to the professional model. The problem (socio-labor need) determines the character, aspiration and intention of the PEA of the Audit subject, that is, its objectives. The rest of the process components are derived from them. According to this relationship, the objective depends dialectically on the problem; it is a function of this, while the problem is why, to what answers the PEA of the subject.

Social custom, which contributes to the PEA, is satisfied when the graduate college degree has the necessary skills to perform its role in the process of ETP average.

#### **The relationship Objective-content- method**

Known as education through instruction, it is a consequence of the first law (Álvarez de Zayas, op. Cit.). To this end, each didactic unit, topic or component of the PEA of the Audit subject must prepare the graduate in training to face the professional problems of the PEA of the ETP and solve them (Núñez, op. Cit.).

According to the criteria of several researchers studied (Abreu and Soler, op. Cit; Álvarez de Zayas, op. Cit.; Núñez, op. Cit and Mena and Mena, 2020, among others), the organization of the PEA of the subject must correspond to the different types of problems that the graduate will face in the context of this subject.

For these authors, from the determination of the problems the relationships are established between the components that guarantee that the student reaches the objective; that is



to say, they must face and solve professional problems in his career.

The solution of the problem is developed in the PEA of the subject; it is there, from the methods that the conception of the objective-content relationship becomes effective. Therefore, the method (includes the means and the organizational forms) establishes the dialectical relationship between the objective and the content. In the opinion of Álvarez de Zayas (op. Cit.), the contradiction between the objective and the content is solved through the method.

For this author, the relationship between the objective and the content expresses in turn the relationship between what the teacher really teaches and the student learns (content) and the levels of depth, assimilation and systematicity with which he does it (objectives). The content is a function of the objective.

Likewise, Álvarez de Zayas (op. Cit.) Assures that the relationship between the objective and the method is given from the following reflection. The objective is general and valid for all students; it implies the expected achievement or result in all students. It refers to the result to be achieved at the end of the PEA. The method, for its part, is phenomenal and inherited at every moment of the process and implies the way in which the teacher and students participate in the process to achieve the objective; in this sense, it constitutes the structure of the PEA. It is richer and multivariate.

The relationship between the content and the method, in turn, expresses the link between the object of learning based on the preparation to face and solve the problems of the profession and the student who works with it.

### **Principles of the PEA of the subject Audit as a professional pedagogical process**

Once established the laws governing the PEA of the audit subject, it was necessary to determine those principles that make them effective. The own review carried out in the work of Abreu and Soler (2015), Álvarez de Zayas (2016) and Núñez (2017), allowed to identify four that are essential; they are :

- **The unit of the instructive, educational and developer in the PEA of the subject Audit**

Its essence implies the need for the formation of the axiological component (convictions, attitudes, ideals, feelings, values) in direct relation to the cognitive one, taking into account the degree of significance that this represents for the student. In view of this, the teacher must direct the PEA of the subject on the basis of the close interrelation with the professional problems that reflect the purpose of the career, its importance, need and the contribution that the student makes from their training to the solution of socio-labor needs.

- **The scientific and ideological character in the personality formation process**

The PEA of the Audit subject should be distinguished by the marked scientific class approach, in relation to the training of workers. It must harmoniously combine the appropriation of the content by the student with the development of moral convictions and a conception of the world that makes him an active subject, linked to the solution of the current problems of his profession

- **The collective and individual character of education and respect for personality**

In the PEA, the collective interests must be combined with the individual ones of the students, which requires of a systematic diagnosis of their characteristics and development. It requires permanent encouragement and motivation for participation in activities, after setting collective and individual expectations and purposes. Seeks the development of qualities and social skills such as collectivism, mutual respect, willingness to help, openness with colleagues, critical and self-critical attitude and discipline, among others.

- **Linking education with life and study with work in the personality education process**

It responds to the idea of making the PEA of the subject response to the needs of society and the labor organization, reflected in the professional model. It implies the close integration of the contents and the students with the labor entity and its problems, which is expressed from the university- polytechnic school- labor entity integration, during the development of the PEA of the subject, which rises to its maximum expression the theory-practice link.

As it has been established according to the review, the professional problems as expression of the object of the profession constitute a starting point for the design of the PEA of the audit subject.

### **Considerations for the determination of the professional problems in the PEA of the Audit subject**

The information obtained allowed us to appreciate the importance of the professional problems of the subject in

the conception of the PEA of the Audit subject, an element not clearly reflected in the plans and programs (Núñez, 2017). In response to this, it was decided to seek information in this regard.

It was possible to corroborate that the study of this category, typical of the productive and service sectors, has been the interest of Professional Pedagogy and particularly of ETP Pedagogy, during the 35 to 40 years.

According to Torres (2017), it is important you that the current vocational training takes into account the professional problems because learning is more objective, authentic meaningful and closer to the context in which graduates will play in fulfilling its social object.

For Fuentes (2004), the problem of the profession constitutes an abstraction and generalization of the most common and frequent professional problems that the graduate must face, therefore, it has a social character.

This author considers that the professional problem constitutes a set of demands and situations inherent to the object of professional work, which requires the action of university graduates or graduates of a technical and professional medium level for its solution. By assuming this position, it also defends the need to work with them from the professional training it, which implies the recognition of their didactic nature.

Borges (2019) agrees with Fuentes and adds the need to provide the student with the tools so that they learn to find a solution to professional pedagogical problems.

From the Professional Pedagogy, authors such as Abreu and Soler (2015) and Mena and Mena (2019), highlight the

importance of these problems in the university-labor entity integration and consider that these situations or technical-professional, productive, service conflicts or research, for which it has or no immediate solutions need to be overcome to achieve results that meet the interests, both training as the production process.

Finally, the criteria of Mena and Mena (2020) are assumed, who consider professional problems as an essential component in the PEA of the ETP and defined as: "Those situations or technical and professional conflicts, productive, of services or research that as an expression of the object of the profession the student will have to face and solve during their training in order to appropriate the necessary content in their future socio- labor performance" (s / p).

Thus, taking into account the training and development of professional content, adjusted to the object of the profession, implies working with professional problems in teaching activities.

But, not all disciplines in Study Plan E have these identified problems; In the best of cases, they are only presented at the career level (Torres, op. cit.), which complicates the learning of the students of the pedagogical careers of the aforementioned tools necessary for their solution.

However, in determining professional problems at the disciplinary level, it should not be forgotten that, according to Fuentes (op. Cit.), these problems arise outside the pedagogical process.

It should not be forgotten that the educational work of teachers in working with professional problems can be difficult if you have not take into account their levels of complexity. In this

regard, Acosta and Martínez (2013) consider the need that, in the training process, the problems are ordered according to their degree of complexity and precision of performance, while "student learning must occur according to a successive approximation, or progressive transit from the simplest to the most complex problems "(Acosta and Martínez , op. cit, p. 7).

Thus, the PEA will have as its beginning and end the approach and solution of these problems in the real conditions of the production process, from the training point of view. This gradation must be in correspondence with the knowledge, skills and habits that students must acquire in the corresponding teaching stage. According to this author, professional problems, according to the degree of complexity, are classified as:

1. **Simple:** they consist of simple production tasks and services of a professional general nature, with a low degree of difficulty; Its solution does not require deep explanations or great effort in relation to what needs to be done and how to do it, since they focus on the fact that the action and operation to be carried out is unique or predominant; They go through the familiarization, reproduction and application of some technical knowledge acquired in class.

2. **Medium complexity:** the tasks to be carried out require mastery of the main actions and operations of a basic professional nature; the problems demand the application of the basic contents. They include reproductive and applicative levels in problems with a known solution of technical knowledge acquired in class.

3. **Complex:** during their execution, students combine actions and operations studied with others unknown so far, which facilitates obtaining greater

solidity of the professional skills necessary for the world of work. Generally, they are related to specific professional training where the student must investigate, investigate and mobilize (creation) all their knowledge and skills in problems with an unknown solution.

Despite all the above, it is essential to determine the professional problems that will be worked on in classes and in this process it will be necessary to bear in mind the previous contradictions. In relation to this, Fuentes (op. Cit.) considers the need for a gradual derivation of the professional problems that characterize the object of the profession from the career to the teaching activity itself.

Based on this criterion, Torres (2017) believes that, in the logic of the graphic derivation of professional problems raised, he must follow the logic of the career, the discipline and the subject in this order. This is determined from the general contents of the career and its derivations in the invariants in the disciplines and in the subjects.

In this order of analysis, it is necessary to bear in mind the characteristics of the pedagogical process in question, oriented towards the formation of the professional mode of action of the future educator for the direction of the ETP process, through the contents of the disciplines that form the curricular design of the professor of Economy (Núñez, 2017).

In correspondence with this, it is necessary to take into account that the determination of the professional problems of the Audit discipline must take into account the contents of pedagogical training and those of technical and professional training.

## DISCUSSION

The systematization carried out through the exploratory theoretical study, made it possible to understand that, as Núñez (2017) maintains, the PEA of the Audit subject should not be seen as a process focused on the university classroom context. Among its essential elements that characterize and typify it, in the first place, an effective integration with polytechnic schools should be achieved where intermediate level accounting professionals are trained.

This work, integrated and cooperative, puts the future graduates to professional situations related to the management of teaching tasks related to the way that students should learn the contents. Thus, teachers in training, as they face the technical and professional educational reality, increase the positive socio formative significance of the content related to the teaching of audit (Borges, 2019).

However, we agree with Torres (2017) that during university education, it should not obviate the productive and service reality that characterize labor entities in which the professional problems of the audit manifest, of great importance to ensure the increase in the efficiency and quality indexes of the labor entities.

That is, the comprehensive training of Graduates in Education, Economy, will not only be the product of the quality training that they can receive in the pedagogical, didactic and methodological order; In addition, this professional must have a deep general knowledge of the labor entity and the role that auditors play in the control, regulation and resizing of production and service processes (Savín, 2019).

In this sense, the PEA of the Audit subject must contribute to the preparation of the graduates, so that they appropriate the content related to the structure of the National Audit System, its main functions, as well as the true responsibility that being an auditor means in the current socio-economic development model. Only then will it be able to transfer this knowledge during the ETP process from mid-level Accounting technicians.

The PEA of the subject, part of the objective reality of the polytechnic school and the labor entity, delimited by the professional problems that are manifested in it (or object of the profession) and that require the action of a competent graduate to solve them (Mena and Mena, 2020). This solution requires a creative pedagogical process, through which a structured and organized system of contents and methods is obtained that synthesizes the link between training and the profession.

The nature of the PEA Audit subject in Bachelor of Education, Economy career, responds in its essence to a process aimed at human development, to personal growth and socioeconomic development. This requires that the graduates of the career have sufficient modes of action, not only to solve the professional problems of their careers and which are social by nature; also that they demonstrate convictions and values, that allow them to act on the work object of their profession in a creative way (Borges, 2019). This confirms once again the formative responsibility of the PEA and the need for it to respond to the interests of the profession, based on the correct determination of professional problems.

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#### **Conflict of interests:**

The authors declare not to have any interest conflicts.

#### **Authors' contribution:**

*Irisdany Gómez Quintana:* conception of the idea, general advice on the topics addressed, search and review of literature, translation of terms of obtained information, making instruments, application of tools, collection information result of the instruments, statistical analysis, confection of tables, graphs and images, confection of database, writing of the original (first version), review and final version of the article, correction of the article, review of the applied bibliographic standard.

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