ISSN: 1815-7696 | RNPS: 2057 | Mendive. Journal on Education. Vol. 24, e4289
González Blanco, Y.; Herrera Pineda, A.; García Martínez, J.; Carrillo Linares, E. "Analysis of the development of the skill of preparing primary documents".
https://mendive.upr.edu.cu/index.php/MendiveUPR/article/view/4289

2026

Original article

Analysis of the development of the skill of preparing primary documents

Análisis del desarrollo de la habilidad confeccionar documentos primarios

Análise do desenvolvimento da habilidade de elaboração de documentos primários

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Received: 25/05/2025
Accepted: 30/09/2026

ABSTRACT

Students in Technical and Professional Education who are trained as mid-level accounting technicians require solid preparation that enables them to face the difficulties that hinder the proper performance of a professional in the world of economics. The objective of this work is to analyze the development of the skill of preparing primary documents in first-year students of the Accounting specialty, and to propose a system of actions and an accounting procedure that contribute to its strengthening. Theoretical methods, such as historical-logical, analysis and synthesis, systemic-structural and inductive-deductive, and empirical methods, such as scientific observation, surveys, a pedagogical test and specialist criteria, were used together with descriptive statistics. The diagnosis revealed shortcomings in the command of the procedure for preparing primary documents and in the identification of their different types. As a result, the actions for preparing seven primary documents,

the knowledge invariants and the steps of the accounting procedure were determined; their application notably improved the results of the final survey and pedagogical test. It is concluded that the development of this skill follows a progressive trajectory, which should be reflected in curriculum design, and that it constitutes the basis for recording accounting operations and for competent job placement.

Keywords: preparation of primary documents; accounting; Technical and Professional Education; skill.

RESUMEN

Los estudiantes de la Educación Técnica y Profesional que se forman como técnicos medios en Contabilidad requieren una preparación sólida que les permita enfrentar las dificultades que obstaculizan el buen desempeño de un profesional del mundo de la economía. El presente trabajo tiene como objetivo analizar el desarrollo de la habilidad confeccionar documentos primarios en los estudiantes de primer año de la especialidad de Contabilidad, así como proponer un sistema de acciones y un procedimiento contable que contribuyan a su fortalecimiento. Se emplearon métodos teóricos, como el histórico-lógico, el análisis y síntesis, el sistémico-estructural y el inductivo-deductivo, y métodos empíricos, como la observación científica, la encuesta, la prueba pedagógica y el criterio de especialistas, junto con la estadística descriptiva. El diagnóstico reveló insuficiencias en el dominio del procedimiento para confeccionar documentos primarios y en la identificación de sus diferentes tipos. Como resultado, se determinaron las acciones para la confección de siete documentos primarios, las invariantes del conocimiento y los pasos del procedimiento contable, cuya aplicación mejoró de manera notable los resultados de la encuesta y de la prueba pedagógica finales. Se concluye que el desarrollo de esta habilidad sigue una trayectoria progresiva, que debe reflejarse en el diseño curricular, y que constituye la base para el registro de operaciones contables y para una inserción laboral competente.

Palabras clave: confección de documentos primarios; contabilidad; Educación Técnica y Profesional; habilidad.

RESUMO

Os estudantes da Educação Técnica e Profissional que se formam como técnicos de nível médio em Contabilidade necessitam de uma preparação sólida que lhes permita enfrentar as dificuldades que impedem o bom desempenho de um profissional do mundo da economia. O presente trabalho tem como objetivo analisar o desenvolvimento da habilidade de elaborar documentos primários nos estudantes do primeiro ano da especialidade de Contabilidade, bem como propor um sistema de ações e um procedimento contábil que contribuam para o seu fortalecimento. Foram empregados métodos teóricos, como o histórico-lógico, a análise e síntese, o sistêmico-estrutural e o indutivo-dedutivo, e métodos empíricos, como a observação científica, o questionário, a prova pedagógica e o critério de especialistas, juntamente com a estatística descritiva. O diagnóstico revelou insuficiências no domínio do procedimento para elaborar documentos primários e na identificação de seus diferentes tipos. Como resultado, foram determinadas as ações para a elaboração de sete documentos primários, as invariantes do conhecimento e os passos do procedimento contábil, cuja aplicação melhorou notavelmente os resultados finais do questionário e da prova pedagógica. Conclui-se que o desenvolvimento dessa habilidade segue uma trajetória progressiva, que deve refletir-se no desenho curricular, e que constitui a base para o registro de operações contábeis e para uma inserção laboral competente.

Palavras-chave: elaboração de documentos primários; contabilidade; Educação Técnica e Profissional; habilidade.

INTRODUCTION

Accounting is the system for controlling and recording expenses, income and other economic operations carried out in a business, company or entity (Alcarria Jaime, 2024).

The term accounting comes from the Latin *computare*, which means to count, both in the sense of comparing magnitudes with a unit of measurement and in the sense of narrating or recording history. An approach to the historical evolution of accounting reveals that it is as old as people's need to have information (Castaño de Armas, 2018).

In the Accounting subject, students must develop various basic skills that contribute to the training of the Technical and Professional Education graduates that society demands.

The term skill is as old as pedagogy itself. Several schools of thought have addressed it, among them behaviorism, cognitivism and the historical-cultural approach.

Thus, one of the first features that emerges in various scientific texts is that several authors identify skill with ability, within the framework of didactics.

According to Hernández Chang et al. (2020), the context of Technical and Professional Education (TPE) is constantly being transformed: it changes, creates new spaces for its implementation, diversifies and goes beyond the walls of the school; the educational process it directs expands and integrates not only academic activity but also work and research.

The transformations taking place in Technical and Professional Education as part of the improvement of the National Education System, understood as a systematic and continuous process, create the conditions for developing a teaching-learning process of the required quality. This leads to recognizing the importance of continuously updating the conceptions and ways of carrying out methodological work as the main alternative for the effective participation of teachers in the teaching-educational process (Caballero Veranes, 2024).

Today, Technical and Professional Education is responsible for the general and comprehensive training of students who choose careers in the technical field, with the aim of training independent and reflective technicians or workers committed to the challenges that society imposes on them to fulfill complex work and social tasks, in correspondence with the economic, political and social transformations under way in the country (Caballero Veranes, 2024).

In particular, this topic remains a core issue in Cuban Technical and Professional Education. Training a competent mid-level professional, a productive worker as required by society and its labor market, involves learning professional content; hence the complexity and urgency of the topic (Mena Lorenzo & Mena Lorenzo, 2022).

In developing a skill, mastery of knowledge about the given subject is essential in the first place. Such knowledge is vital in any theoretical or practical activity, since it ensures the formation of an image of the world and provides people with a methodological approach to their cognitive and practical activity.

Since its beginnings, knowledge management has been a field of great interest to academics and professionals, and it is seen as a hope for improvement within organizations. One of its challenges is to manage knowledge through the processes of creation, exchange, combination and application in order to clarify and enhance the organizational process (Arreguín, 2021).

As knowledge becomes increasingly important as a factor of production, it has become a basic element of economic and social development, because it is produced from a combination of information, experience, values and internal regulations (Tejedo Romero, 2016).

Knowledge consists of essential expressions of thought; by the way it is structured, it constitutes significant moments or stages in the development of human intellectual capacities.

Historical knowledge, as a result of the teaching-learning process, is mediated by the various interpretative possibilities of past and present social relations, as well as by their consequences for the future (Espinoza Freire, 2021).

The object of study of didactics is the teaching-learning process, which is multidimensional; however, to address it, it is necessary to refer to a broader and more general process closely related to it, called the pedagogical process. This is considered the central concept of the theoretical system of pedagogy and constitutes one of its fundamental categories as a science of education, although the term hardly appears in the specialized literature, let alone its definition (Rodríguez Fernández et al., 2022).

Skill, related to the application or implementation of knowledge, is based on a theoretical body made up of the laws and regularities that condition the object of study. It is developed through the practice of mental operations and becomes a way of acting to solve both theoretical and practical problems. Its development takes place in a network of interconnections in which, through conscious activity, new knowledge is also assimilated; that is, learners actively acquire knowledge while developing these skills (Álvarez de Zayas, 1997).

Skills are mental schemes that enable individuals to acquire, retain, apply and communicate information. They are formed and developed through practice.

The authors take as a basis the definition of skills given by Álvarez de Zayas (1997): "The skills that are part of the content of a subject characterize, on the didactic level, the actions that students perform when interacting with their object of study, in order to transform it, humanize it...".

This definition reflects the central and essential elements that precisely explain skill as a synonym for know-how.

For students to master the skills of the program, teachers need to guide their learning and enhance education so that graduates achieve comprehensive preparation. This pairing does not reach its full effectiveness unless the role of the company in fulfilling the program's mission in society is included. The above describes a triad of actors in which the functions of the mid-level accounting technician are established for professional performance after graduation.

These professionals must respond to the multiple challenges of workplaces, with a view to the continuous enrichment of professional knowledge, skills and attitudes adapted to the demands of the environment in which they work. Faced with this challenge, TPE teachers are required to be able to educate, that is, to prepare students comprehensively so as to contribute to the development of their personality, both affectively and cognitively, through the process of assimilating the profession in question.

Given that the object of study of the TPE process is the professional training of technicians, this process aims to train flexible, versatile and multifunctional professionals who harmoniously combine attitudes, convictions, skills and knowledge that allow them to act and move horizontally or vertically within a wide range of occupations, linked to their technical-professional training and their social performance.

To enrich the object of this profession and, with it, the content dimension of the accountant in training, it is important to observe economic events and for students to develop the skill of preparing primary documents, in which a written record of what happened is kept. These documents, called primary documents, are the ones that start the history of the event and constitute models designed to fulfill their purpose; they may record a single event or a homogeneous group of events. Their purpose is to record the economic events that have occurred in order to reflect the development of activities and the organization of the different processes.

According to Intriago Macías and Alcívar Molina (2022), the importance of documentation in accounting lies in its impact on the truthfulness and accuracy of information. The primary document is where the history of the economic event begins, and it records what happened at its original source. Primary documents are diverse and are designed according to their intended purpose, such as invoices, petty cash vouchers, purchase orders and collection orders, among others.

Accounting information is not limited to invoices, expenses, delivery notes or credit notes; it is a sequence of processes that includes the so-called financial statements and their communication to stakeholders. Financial statements summarize very valuable information for the company itself and for analysts, investors, partners and even employees, as they provide a map of the equity, economic and financial situation and the future expectations of the business (Intriago Macías & Alcívar Molina, 2022).

It is necessary to minimize irregularities in accounting processes in different institutions; therefore, the proper functioning of accounting information is essential, and with it the efficiency of the staff who work daily in these areas. Improving the operations performed by a practicing accountant will make it possible to apply accounting and financial standards correctly, which facilitates legality in their work and eliminates the lack of control and the tax evasion that may occur.

The above is of great importance for accounting technicians to master the actions required to operate the automated systems marketed worldwide today; therefore, companies, their accounting departments and their research and development areas should maintain close ties with educational institutions.

Fostering in students a culture of keeping accounting information effectively would raise their awareness and keep them in step with the demands imposed by the growing development of digitalization in the current era (Intriago Macías & Alcívar Molina, 2022).

Research on the evolution of accounting sciences in Cuba, including scientific articles, essays and research papers, generally shows a gap in the analysis of educational change on the island in relation to accounting sciences. The studies carried out so far offer the possibility of exploring this field and making contributions based on the characterization of the evolution of the different curricula, in close connection with the country's regulatory development (Rodríguez Fajardo, 2021).

The objective of this work is to analyze the development of the skill of preparing primary documents in students of the Accounting specialty, and to propose a system of actions and an accounting procedure that contribute to its strengthening.

MATERIALS AND METHODS

The research was based on the dialectical-materialist method, which was vital to substantiate the new challenges imposed by current conditions, which require proper control of the different primary documents used by Cuban companies to contribute to the economic development the country demands.

Theoretical methods

Historical-logical. It was used to study the actual trajectory of the theoretical and methodological aspects related to the process of developing the accountant's professional skills.

Analysis and synthesis. It was the starting point for breaking down the different parts and qualities of the study material aimed at developing the skill of preparing primary documents, and for establishing relationships among its elements as a whole.

Systemic-structural. It was used to structure the system of exercises designed to develop the skill of preparing primary documents, defining their functions and the interrelation among the set of contents.

Inductive-deductive. It made it possible to corroborate the possible solution proposed through a system of exercises for developing the skill of preparing primary documents.

Empirical methods

Scientific observation. It helped to obtain information about the professional behavior of students in the practical activities of Accounting classes, the specialized classroom and work placements.

Surveys of students and teachers. They made it possible to gather the opinions of students at the "Rigoberto Fuentes Pérez" Polytechnic Center on their knowledge of topics related to the development of the skill of preparing primary documents during their training as future technicians.

Pedagogical test. It was applied to determine the level of development of the skill of preparing primary documents in the selected sample.

Specialist criteria. It made it possible to learn the specialists' assessment of the proposal.

Mathematical-statistical. Descriptive statistics were applied through the percentage comparison of the initial, intermediate and final results during the application of the set of activities.

In the exploration carried out by the authors through the application of theoretical and empirical methods during the teaching practice in the first year of the program, shortcomings were found in the development of the professional skills of students training as mid-level accounting technicians at the "Rigoberto Fuentes Pérez" Polytechnic Center, namely:

- Insufficient command of the procedure for preparing primary documents by students.
- Students do not master the different primary documents used in companies.
- Insufficient command of the skill of preparing primary documents by the staff of the accounting department.
- Most of the exercises presented in the training guides given to students do not contribute to developing the skill of preparing documents and are insufficient.
- Students do not know how to identify the different types of primary documents used in a company.

RESULTS

As a result of this research, the treatment of the following primary documents was determined as part of the training process of mid-level accounting technicians:

- Invoices
- Receiving report
- Inventory subsidiary ledger
- Bin card
- Issue voucher
- Transfer
- Delivery note (conduce)

The actions for preparing each of these documents are explained below:

Invoice: it is prepared by the supplier and received by the customer as proof of the goods purchased. Its content has the following structure:

- Enter the invoice number
- Enter the name of the supplier company
- Enter the address of the entity
- Record the unit of measurement
- Enter the product, quantity, price, amount and total payable
- Sign in the "transported by" and "prepared by" fields
- Enter "authorized by"

Receiving report: it is prepared from the blind receipt of products in the warehouse:

- Enter the receiving report number
- Enter the name of the warehouse
- Enter the date
- Record the unit of measurement
- Enter the product, quantity, price, amount and total
- Record the name of the preparer

Inventory subsidiary ledger: it is used to record the receipt and issue of products in the warehouse and to determine the final stock of each product in physical units and value:

- Enter the date
- Enter the product code
- Enter the product name
- Calculate the unit cost
- Record the unit of measurement
- Enter the document number
- Record receipts and their value
- Record issues and their value
- Calculate the final balance in stock
- Post the information processed in the primary document

Bin card: it is used to record the receipt and issue of products received in the warehouse and only details the stock of each product in units:

- Identify the product code, shelf number and bin
- Enter the date
- Record the unit price
- Identify the document number
- Record receipts
- Record issues
- Calculate the final balance

Issue voucher: it is used in all warehouses to issue products:

- Enter the name of the warehouse
- Enter the date
- Record the unit of measurement
- Record the product code
- Enter the product, quantity, price and amount
- Calculate the total
- Record the name of the preparer

Transfer: a document used to transfer goods from a central warehouse to another warehouse:

- Enter the name of the warehouse
- Enter the date
- Record the unit of measurement
- Record the product code
- Enter the product, quantity, price and amount
- Calculate the total
- Record the name of the preparer

Delivery note (conduce): it is used to authorize the acquisition of a product that is not available in the warehouse and can be obtained from another entity:

- Enter the name of the warehouse
- Enter the date
- Record the unit of measurement
- Record the product code
- Enter the product, quantity, price and amount
- Calculate the total
- Record the name of the preparer

As knowledge invariants, students must know how to:

1. Identify the primary document.
2. Explain the function of the primary document in each activity.
3. Prepare each primary document according to the structure of the model.

All of the above corresponds to the actions that precede the recording of operations in journal entries.

Steps of the accounting procedure for working with primary documents:

Step 1: the accounting department receives the invoice and sends it to the warehouse for the preparation of the receiving report.

Step 2: the inventory clerk fills in the receiving report.

Step 3: the goods are entered with the product code and type.

Step 4: if there is a central warehouse, the goods are transferred to other internal warehouses.

Step 5: if the product is not available in the entity's warehouse, the delivery note authorizing its acquisition is filled in.

This procedure responds to the system of skills that students must master to develop the skill of preparing primary documents. It includes the different steps of accounting operations in an entity,

which must be systematized throughout the program in the Accounting and Pre-professional Practice subjects.

DISCUSSION

To develop the skill of preparing primary documents, a system of actions was designed to contribute to the learning of first-year students in the Mid-Level Accounting Technician program through the Accounting subject. This system consists of twelve activities aimed at developing this skill and may be valid in other contexts and schools, provided that the specific conditions for its implementation are taken into account. This opens the possibility of new research that broadens other aspects and leads to satisfactory results.

The work of authors who have addressed the criteria for selecting data for the statistical treatment of research instruments (Correa-Bautista & Prieto Suárez, 2025; Estévez, 2025) provided the basis for decision-making on the behavior of the different results, which made it possible to outline strategies in the different stages.

Among the central aspects of the research are the criteria of Gómez Quintana et al. (2023), who point out that both production and service specialists and polytechnic school teachers are aware of the importance of identifying professional problems for the training process of future TPE teachers and recognize their limitations in doing so.

University and polytechnic school teachers, as well as production and service specialists, have little command of the professional teaching problems and the object of the profession, which hinders their introduction and solution in the program (Gómez Quintana et al., 2023).

For these reasons, it is necessary to help students, during the teaching-learning process (TLP), to "be trained to seek answers to the new problems that arise constantly and rapidly" (Fletites et al., 2021, p. 484).

In agreement with these authors, it is considered that, despite the numerous studies and contributions on the subject, they are still insufficient. Therefore, based on the criteria discussed and the need for TPE students in the Accounting program to master the preparation of primary documents, a system of activities and a procedure based on the essential objectives of the content were designed. This approach coincides with Lorenzo Cabezas et al. (2014), who note that the

development of skills in future accountants should be structured around the accounting method and its connection with pre-professional practice.

With the application of the system of actions and the accounting procedure, the results in preparing primary documents improved notably.

In this regard, it can be stated that:

- In the survey applied at the beginning of the research, twenty-five students had difficulties in mastering the skill of preparing primary documents and its actions.
- In the second part of the same survey, fifteen students had similar difficulties.

The results of the survey in its final stage were as follows:

- In the first question, twenty-five students had mastered the skill.
- In the second question, all thirty students mastered the skill under analysis.

The comparison of the results of the initial and final diagnosis showed the following behavior.

The pedagogical test applied in the initial and final stages showed that:

- In the first question, fourteen students had mastered the skill of preparing primary documents.
- In the second question, nine students had mastered the skill of preparing primary documents.

Final stage:

- In the first question, twenty-six students had mastered the skill of preparing primary documents.
- In the second question, thirty students achieved the skill under analysis, which represents 100% adequate use of the systematization of the actions.

Table 1. Percentage comparison of the initial and final results of the survey and the pedagogical test

Survey	1	2
INITIAL	16.6	50
FINAL	86.6	100
Pedagogical test	**1**	**2**
INITIAL	46.6	33.3
FINAL	84.6	98

The data in the comparative table show that the results improved notably in both the final survey and the final pedagogical test, which contributed to the development of the skill of preparing primary documents in first-year students of the Accounting specialty at the "Rigoberto Fuentes Pérez" Polytechnic Center in the municipality of Pinar del Río. Nevertheless, some difficulties persist that can be overcome.

Working with primary documents is very important, and to achieve it students must be able to identify the primary document and carry out a whole sequence of operations to arrive at the accounting records.

It is crucial to highlight that the development of the skill of preparing primary documents is not binary but follows a progressive trajectory. Initially, students can only complete highly guided templates; they then progress to modifying existing documents for new cases, until they are able to generate original primary documents, resolve inconsistencies and adapt to unforeseen situations. This progression should be reflected in the curriculum design of the technical program.

As an additional result of the research, it was found that the structure of the actions for preparing primary documents, the knowledge invariants and the steps of the accounting procedure can be used as reference material for bookkeepers of self-employed workers in Cuba, within the different forms of economic management.

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Conflict of interest

Authors declare no conflict of interests.

Authors' contribution

The authors participated in the design and writing of the article, in the search and analysis of the information contained in the consulted bibliography.

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