

SOCIO-ENVIRONMENTAL APPROACH IN THE PUBLIC ACCOUNTANT’S FORMATION

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SUMMARY

The two main approaches which the accounting discipline uses to see reality and then elaborate information are: the traditional economy-financial and socio-environmental, which is much more recent.

In the present paper we set off from the supposition that the formation of the accounting professional, presents essentially the first of the approaches, whereas the socio-environmental, is not generally contemplated in the curricula. The above mentioned matter limits the teaching-learning process, the capacities and the labor field of the future professional.

With the purpose of verifying if the formation of the public accountant incorporates the approach or socio-environmental specialty, an empirical research is carried out. This approach is inferred from the analysis of the graduate profile and the name of the subjects or seminars that make up the curricula of the public accountant career of National and Private Universities of Argentina.

The analysis of the information obtained in the different Web pages, allows confirming the work hypothesis for the majority of the faculties. The teaching-learning process is limited to the economy-financial approach.

Consequently, the incorporation of the socio-environmental approach to the curriculum is suggested for.

Public Accountant career, to prepare them in the elaboration of socio-environmental information, internal and external through the denominated Social Balances.

KEY WORDS: Socio-environmental responsibility. Socio-environmental accounting. Public Accountant Curriculum.

INTRODUCTION

The accounting discipline has been evolving through time and it has enriched itself with the invaluable contribution of the scientific research. This doubtlessly has affected the extension of the elements that conform its discourse and in the approaches with which one captures and exposes reality.

As far as the first aspect, it is clear that,

The Accounting area is very large. In order to demonstrate it is possible to enunciate a series of the most common components, which essentially refer to the existence of emitters of accounting reports especially for certain users. These reports arise from processing data on goods, people, acts or facts referred to an entity or organization through accounting systems. The systems as well, are controlled by the so called reviewers. All this is complemented logically, with the existence of regulators of the accounting information and by the respective regulations. [Fernandez Lorenzo, L. et al.,2000,pgs.21-22](¹).

These components comprise part of a process, that generates knowledge and that can be divided with methodological aims in:

- a) Description sub-process and qualitative and quantitative explanation (measurement) of resources, facts, etc. referred to an entity or organization

component and its elements: entities or organizations (process subject), resources and facts to be described, proofs, registers, accounting programs, computers, etc.

b) Communication sub-process between emitters and receivers of the information that arises from 1 and its component elements: emitting entities, entities to which the information refers to, receivers, reports etc. This process includes the regulation sub-process and its component elements: entities or regulating people, regulations or norms, etc.

c) Evaluation Sub-process and processes control of 1 and 2 and of its component elements such as: revising entities or auditors, the reports they issue, when done according to the corresponding regulations or accounting norms applied to them, among others. [Fernandez Lorenzo and Geba, 2009, P.159.]⁽²⁾

The afore mentioned can be inserted into an accounting knowledge conceived structure in two analysis dimensions:

1. A theoretical dimension that contains concepts, propositions, theoretical constructions, etc., of doctrinal and normative aspects, models, in an ordered way, etc. I.e., elements offer necessary knowledge of the discipline for their interdependent interpretation and functioning, within an ethical framework.

2. The concrete dimension: composed of tangible or non tangible elements, related to each other (the emitting entities or destinations, the patrimony, the accounting professional, the accounting reports, the revisers, etc.). [Geba, N., 2005, pgs. 6-7]⁽³⁾.

Both dimensions are related by the Accounting Process that, on the basis of the theoretical-conceptual framework, is applied on the concrete elements. Among them, it is possible to emphasize the importance of the Accounting Professional, as an element that unites and invigorates the rest of the elements, and the one which definitely, through exercise of the different concerns (as teacher, researcher, consultant, auditor, etc.) is going to affect the future of this discipline and on the professionals. One can imagine it as the axis of a set of gears, ordered systematically with the final purpose to offering methodical and systematic information, essentially quantified, to contribute to the so longed for general well-being.

As far as the second of the aspects raised at the beginning, i.e., the approaches whereupon the elements of the so called accounting reality, can be synthesized in two:

- a. The traditional financial approach, that accompanies the accounting history, and
- b. The most recent socio-environmental or environmental one.

Considered as from these approaches, Accounting is a discipline with capacity to process different socio-environmental impacts (essentially economy-financial and environmental) with respect to a certain entity, considered as a subject of the accounting process.

Consequently, when analyzing the curricula of the Public Accountant career, it is possible to find these approaches under the denomination of different accountings, all of them integrating the accounting discipline. Thus then, the capacities of the accounting professionals to develop their work, depend to a large extent of the knowledge acquired in the subjects of their career and are in intimate relation with the discipline subject focus approaches of their contents.

DEVELOPMENT

Thematic Relevance

The doctrinaire fundamentals that are commented as an introduction to the subject can be complemented with commentaries included in a previous paper, where the public state has already been done, and which has taken into account the thematic presented before.

The Newspaper El Cronista in a section referring to Professional Businesses, on 6th July 2004, on page 18, offers an article under the title, the social Balance, a new labor vein for accountants. In it, it is commented that `to the traditional tasks (of the accountant)... others are added, such as their participation in the Social and Environmental Balance`. A partner of Pricewaterhouse Coopers (PwC) explains that, `this balance is already seen as an important tool, as much as to improve the image of the company outside, as to knowing themselves and rethink themselves inwards... After the scandals like those of Enron or WorldCom, the investors require more transparency` and foretells that this report `is going to be a tool necessary to do businesses in the 21st century`. With this forecast a partner of Deloitte consultant agrees, who maintains that this `balance `is going to be necessary, almost ineludible, so as to be able to compete` and that in their company they are receiving more and more consultations on this matter. The article also comments that in Europe and the United States, these balances are more spread out than in Argentina, and that about 400 PwC professionals around the world worked in the preparation. [Fernandez Lorenzo., 2004, pgs. 12-19].⁽⁴⁾.

To mention some examples, in France from 1977, the preparation of a social balance for enterprises was made obligatory, by law N° 77,769, originally with more than 750 workers. Later this was demanded when they have more than 300 employees.

In Argentina, National Law N° 25,877/04 of Labor Regime, in its Title II chapter IV establishes the obligatory nature of it for enterprises that occupy more than three hundred (300) workers, to elaborate a social balance.

Both cases include indicators on work conditions and employment.

In addition, law N° 2594/07 of the Autonomous City of Buenos Aires (at present subject to revision) considers as objective the promotion of social and environmental and sustainable behaviors on behalf of the organizations included and fixes a legal framework which it denominates as Balance of Social and Environmental Responsibility (BRSA). This balance, once presented will be public and of free access for the population.

In a parallel way in the Cover Story of the magazine *Universo Económico del Consejo Profesional de Ciencias Económicas*, of the Autonomous City of Buenos Aires, the title of which is *Las nuevas fronteras de los Profesionales* (the new professional Frontiers), offers Professor L. Fronti and Professor L. Fernandez Lorenzo's opinions on the Professionals and the Environment, and, this last one emphasizes the necessary participation of the accounting professionals in the nongovernmental organizations (NGOs) and on the importance for them to "have suitable social information, to guarantee not only its transparency, but also to orient them towards the fulfillment of their objectives, obvious non-lucrative". [Fernandez Lorenzo, L., 2004, P. 19]⁽⁵⁾.

Objectives

The general objective of this proposal is shaped in the intention to extend the accountant's professional training area to better satisfy the users' needs of the accounting information and thus to contribute to the general well-being.

In order to obtain this one highlights as necessary to detect the approaches whereupon the accounting subjects area are approached, putting emphasis on the most recent: the socio-environmental or the environmental one.

In this case it is considered that the mentioned professional field is extended when the socio-environmental specialty or the socio-environmental approach to the subjects of the accounting area of the curriculum of the Career of the Public Accountant are incorporated, since all the time its participation is more accepted, in the emission of internal and external socio-environmental information through the denominated Social Balances, Sustainability Information, Socio-Environmental Responsibility States, etc. So that this last information gain

credibility it must be audited, reason why the mentioned approach would have also to be included in the subject Auditing.

Due to what has been afore said, the necessity arises to research, if the Faculties of Economic Sciences suitably prepare the accounting professional to satisfy such requirements, incorporating the socio-environmental approach in the Graduate Training of the Public Accountant career.

Conceptual Theoretical framework

The following include some concepts which theoretically base the present research that was done and updated within the framework of the projects: Analysis and Integration of the Elements of the Accounting Discourse in its Economy-financial and Social Approaches, Inter-American Development Bank N° 1728/OC-AR Contract Loan, Project of Scientific and Technological research (PICT 2004) and Contribution of the Accounting Discipline for a Viable Sustainable Development, N° E099, National University of La Plata.

Approaches of Reality Apprehension: As has been commented previously, facing a same element, fact or generating act of social impacts, different apprehension approaches can be adopted and thus process from an accounting point of view different impacts, through the different accounting specialties. Among these approaches and without the desire to exhaust the alternatives, it is possible to mention:

Economic Financial approach, referred to the impacts on the financial patrimony of an entity, conceived in its traditional concept (economic resources and their financing sources), that obvious is approached under economy-financial optics.

Socio-Environmental or Environmental approach, regarding the alterations brought about by the facts and acts analyzed in the internal or external environment to the entity, considered in its two essential elements: the nature or atmosphere (climate, air, water, landscape, etc.) and the society (nutrition, education, social life, work, etc). [Fernandez Lorenzo, L., 2006, pgs. 5-6] ⁽⁶⁾

Public Accountant Career: Graduate Career delivered in the Faculties or pertinent Academic Units of the Public and Private Universities of the Argentine Republic that grant the degree of Public Accountant (C.P.).

Graduate: the one which obtains the title of Public Accountant in the Argentine selected Universities.

Graduate Profile: It describes the capacities and abilities with which the future professional will graduate. This aspect is not always under this title, it often appears in the career objectives, occupational field, etc.

Curriculum: Following what expressed by G. Rom, it is considered that:

The term curriculum has different meanings in the pedagogical bibliography. We can distinguish the following meanings:

As a knowledge set to be passed on

As a specification of results to be obtained

As everything that is learned, which includes, that which is not explicit

As a set of decisions that is taken facing problems arisen from the practice.

In this paper the curriculum is understood as a specification of educational intentions to which later on it will be necessary to add the development of actions to be done to obtain them. [Rom, G., 2004, pgs. 3-4] ⁽⁷⁾

More concretely, "it contains the subjects, or equivalent denominations, necessary to show the graduate characteristics". [Geba and Carrara, 2007, P 9.] ⁽⁸⁾

Accounting area: It is formed by all those subjects, seminars, optional subjects, etc. which integrate the curricula that conform areas, specialties or segments of the accounting discipline or that refer specifically to some of the elements that conform their discourse. Among them it is possible to mention: Financial Accounting, Analytical or of Costs, Social and/or Environmental, Public or Governmental, Analytical Accounting or of Costs, Auditing, and Accounting Status Analyzes at basic, intermediate or higher levels.

Complementary subjects: Those subjects that without being part of the accounting area offer a specific socio-environmental approach which complements it, such as Ecology, Ethics, Social Responsibility, etc.

Work population: Faculties of Economic Sciences or similar denomination, National and Private Universities of Argentina.

Analysis Unit: the Faculties of Economic Sciences or similar (Departments, Schools) of the work population where the career of Public Accountant is offered in their Web pages.

Data gathering units: They will be considered as such: the profile of graduate and the curriculum or the studies plan that appear on the Web pages of the respective units of analyzes referred to the Public Accountant career.

Presence Indicator: The subjects of the curriculum or studies plan and the profile of the career, that contain express manifestation of the Social, Environmental, Socio-environmental, Social Responsibility or similar denomination.

Hypothesis of the paper

In the present paper one sets off from the supposition that the formation of the accounting professional presents essentially an economy-financial approach, whereas the socio-environmental approach is not generally contemplated in the curricula of the career of Public Accountant in National and Private Universities of Argentina. Consequently, the subjects of the Accounting Area do not present in their great majority this last approach, and are scarce or null the complementary subjects included in it. The above mentioned limits the teaching-learning process and therefore it limits the capacities and the labor field of the future professional.

Methodological Process

In order to verify what has been previously supposed, one considers an empirical research in order to verify if the formation of the public accountant has incorporated the socio-environmental approach (analysis variable) in the subjects, seminars, complementary subjects etc. of the accounting area, and graduate profile.

This approach can be inferred, through analysis of the Web pages of the Argentine Faculties of Economic Sciences of National Universities (Public) and Private, which taught the career of public accountant up till July 2008, whose detail figures in the following tables.

Table 1: Composition of work Population of public universities

N	Argentine National Universities (Public)
1	Buenos Aires www.uba.ar
2	Catamarca www.unca.edu.ar
3	Córdoba www.unc.edu.ar

4	Cuyo www.uncu.edu.ar
5	Chilecito www.unch.edu.ar
6	Entre Ríos www.uner.edu.ar
7	Formosa www.unf.edu.ar
8	General San Martín www.unsam.edu.ar
9	General Sarmiento www.ungs.edu.ar
10	Jujuy www.fce.unju.edu.ar
11	La Matanza www.unlm.edu.ar
12	La Pampa www.unlpam.edu.ar
13	Patagonia Austral www.unpa.edu.ar
14	Patagonia San Juan Bosco www.unp.edu.ar
15	La Plata www.unlp.edu.ar
16	La Rioja www.unlar.edu.ar
17	Lanas www.unla.edu.ar
18	Lomas de Zamora www.unlz.edu.ar
19	Luján www.unlu.edu.ar
20	Mar del Plata www.mdp.edu.ar
21	Misiones www.unam.edu.ar
22	Quilmes www.unq.edu.ar
23	Río Cuarto www.unrc.edu.ar
24	Rosario www.unr.edu.ar
25	Salta www.unsa.edu.ar
26	San Juan www.unsj.edu.ar
27	San Luis www.unsl.edu.ar
28	Santiago del Estero www.unse.edu.ar
29	Tres de Febrero www.untref.edu.ar
30	Tucumán www.unt.edu.ar
31	Villa María www.unvm.edu.ar
32	Centro de la Pcia. De Buenos Aires www.unicen.edu.ar
33	Comahue www.uncoma.edu.ar
34	Litoral www.unl.edu.ar
35	Nordeste www.unne.edu.ar
36	Noroeste de la Pcia. De Buenos Aires www.unnoba.edu.ar
37	Del Sur www.uns.edu.ar
38	Tecnológica Nacional

Source: National commission of Evaluation and University accreditation. Ministry of Education, Science and Technology. Argentina, www.coneau.edu.ar. Consulted on 31st July 2008.

Table 2: Composition of work population - private universities

N	Argentine Private universities
1	Abierta Interamericana www.vaneduc.edu.ar
2	Adventista del Plata.

3	Argentina de la Empresa www.uade.edu.ar
4	Argentina John F. Kennedy www.kennedy.edu.ar
5	Atlántida Argentina www.atlantida.edu.ar
6	Austral www.austral.edu.ar
7	Blas Pascal www.ubp.edu.ar
8	CAECE www.caece.edu.ar
9	Católica Argentina Santa María de los Buenos Aires www.uca.edu.ar
10	Católica de Córdoba www.ucc.edu.ar
11	Católica de Cuyo www.uccuyo.edu.ar
12	Católica de La Plata www.ucalp.edu.ar
13	Católica de Salta www.ucasal.net/careeras_006
14	Católica de Santa Fe www.ucsf.edu.ar
15	Católica de Santiago del Estero www.ucse.edu.ar
16	Champagnat www.uch.edu.ar
17	Belgrano www.ub.edu.ar
18	De Ciencias Empresariales y Sociales www.uces.edu.ar
19	Concepcion del Uruguay www.ucu.edu.ar
20	Congreso www.ucongreso.edu.ar
21	Flores www.ad-hoc-in.com.ar/uflo
22	Cuenca del Plata www.virtualucp.edu.ar
23	Marina Mercante www.udemm.edu.ar
24	Mendoza www.um.edu.ar
25	Morón www.unimoron.edu.ar
26	Palermo www.palermo.edu.ar
27	San Andres www.udes.a.edu.ar
28	Aconcagua www.uda.edu.ar
29	CEMA www.cema.edu.ar
30	Centro Educativo Latinoamericano www.ucel.edu.ar
31	Del Cine www.ucine.edu.ar
32	Museo Social Argentino www.umsa.edu.ar
33	Norte Santo Tomás de Aquino www.unsta.edu.ar
34	El Salvador www.usalvador.net/usal/
35	Empresarial Siglo 21 www.uesiglo21.edu.ar
36	FASTA www.ufasta.edu.ar
37	Favaloro www.favaloro.edu.ar
38	Juan Agustín Maza www.umaza.edu.ar
39	Maimónides www.maimonides.edu.ar
40	Notarial Argentina www.universidadnotarial.edu.ar
41	Torcuato Di Tella www.utdt.edu

Source: National Commission of Evaluation and University accreditation. Ministry of Education Science and Technology. Argentina, www.coneau.edu.ar. Consulted on 31st July 2008.

From the data obtained, the following elements have been analyzed:

- Profile of the graduate.
- Curriculum: Name of the subjects or seminars which compose it.

In the first case, the reading and detailed analysis of the profile of the graduate, objectives of the career, occupational field, etc. allow to detect the inclusion or not of the socio-environmental or environmental approach when in an explicit form it is mentioned or it can be inferred by words or compatible expressions.

In the second case, this approach is inferred through the name given to the integral subjects of the curriculum. If some of them include words such as Social, of Social Basis, Environmental, of Social Responsibility, Socio-economic, etc. it can be considered at first instance, that they incorporate the approach under analysis. This will be analyzed with more precision, in a second instance, when the contents of the subjects and the bibliography are studied.

In order to verify if the curriculum of the Career of Public Accountant (C.P.), includes the socio-environmental approach, one sets off from considering the total of the National and Private Universities of Argentina. From this total, those that have a Faculty of Economic Sciences or another similar denomination are taken, that deliver the career of Public Accountant and which offer information on this matter in their Web pages.

Table 3: Conformation of the work population

Universities	Universities Surveyed	Without data in the Web	They do not have the Public accountant Career	Work Population
Public	38	0	6	32
Private	41	1	4	36
Total	79	1	10	68

Source: National commission of Evaluation and University accreditation. Ministry of Education Science and Technology. Argentina, www.coneau.edu.ar. Consulted on 31st July 2008

In Web pages of the Faculties that dictate the public accountant career, one verifies the publication of the curriculum, objectives and profile of the career. From its reading arises the existence or not of the indicator of presence of the mentioned approach.

The following are two survey matrices of data of double entry, to operate the presence indicators. The existence of them is indicated with numeral 1, and 0 its absence.

One works with the presence of this indicator for Public and Private Universities, results are obtained in quantity and percentage and finally conclusions are inferred.

Results

The following one comments on the data obtained, referring to graduate profile and the curriculum for Public and Private Faculties, which arise from their corresponding Web pages.

Table 4: Graduate Profile

Faculties	Work Population of	Units of data collection graduate Profile			
		Without data	With data	With Socio Environmental approach	Without Socio-Environmental approach
Public	32	5	27	7	20
Private	36	10	26	3	23
Total	68	15	53	10	43

Source: National Commission of Evaluation and University accreditation. Ministry of Education Science and Technology. Argentina, www.coneau.edu.ar. Consulted on 31st July 2008

Public faculties:

Of the 32 Faculties under analysis, only 27 include the graduate profile in their Web pages.

Of that total (27), only 7 consider the socio-environmental approach, representing a 26%; whereas 20, i.e. a 74%, do not include it in their profile.

Private faculties:

Of the 36 Faculties under analysis, only 26 include the graduate profile in their Web pages.

Of that total, only 3, which represent a 12%, consider the socio-environmental approach whereas the rest, 23 faculties (88%) do not contemplate it.

Curriculum: When analyzing if the denomination of the complementary subjects of the accounting area, includes terms that allow to infer a socio-environmental approach in them, one obtains the following data:

Table 5: Approach of the accounting area subjects and complementary ones

Faculties	Work Population	Units of data collection: Curricula			
		Without data	With data	With Socio-environmental approach	Without Socio-environmental approach
Public	32	0	32	5	27
Private	36	1	35	5	30
Total	68	1	67	10	57

Source: National commission of Evaluation and University accreditation. Ministry of Education Science and Technology. Argentina, www.coneau.edu.ar. Consulted on 31st July 2008

Public faculties:

Of the 32 analyzed public units, only 5 (16%) include it only in one of the subjects whereas 84% (27 units) do not incorporate the mentioned approach in any of the subjects under analysis.

Private faculties:

Of the total of these faculties (36), as observed in the previous chart, 1 does not include the curriculum in its Web page.

Of the 35 that do offer the mentioned information, only 5 (14%) include it only in one of the subjects, whereas 86% (30 units) do not incorporate it in any of the subjects under analysis.

Some of the obligatory, optional subjects and seminars which are considered include the socio-environmental approach and are: Social and Environmental Accounting, Auditing (of the Environment, deduced from the contents), Socio-environmental Enterprise Responsibility Seminar, Accounting Information and Administrative Technologies (deduced from the contents), Regional Socio-economic Problematic Seminar etc.

Among the considered complementary subjects there appear: Economic Resources (deduced by its contents), Ethics and Social Responsibility, Ecology, etc.

It is important to comment as the aim of a rigorous analysis, that some curricula include subjects and/or optional seminars in generic form, not specifying its name. This can be due to that generally, the purpose of the same is to make the curricular contents flexible and to be

able to incorporate up dated thematic. It is probable that the socio-environmental approach can be incorporated into some of them.

CONCLUSIONS

Since in the present world changes happen permanently, there exist science advances which modify the socio-cultural and socio-environmental relations of the surroundings in which we live. The accounting career has been incorporating them gradually, and therefore, the accounting professional, as a revitalizing element of his discourse, does not have to be different to them, as it happens with the recent development of the socio-environmental accounting specialty.

The information surveyed in the different Argentine National and Private University Faculties of Economic Sciences, allows to confirm the work hypothesis, i.e. that the degree formation of the Public Accountant displays, mainly, only the economy-financial approach, whereas the socio-environmental one is not an objective that is pursued in the formation of the accounting professional of the majority of the academic units.

The afore mentioned limits the teaching-learning process to the optics with which one has traditionally studied Accounting, centered essentially in the analyzed patrimonial impacts from an economy-financial point of view. When not incorporating in the curricula, the advances taken place in the accounting discipline as far as to the environmental approach, it does not answer to the demands of information that at present have become publicly known. This fact limits the capacities and the labor field of the future professional.

From the conclusions of this paper one will try to generate a current of favorable opinion to extend the approach of teaching in the career of the Public Accountant, and thus to include knowledge that in the near future, will be more than necessary so that it can professionally act suitably in order to satisfy new needs with the users. Consequently, the incorporation to the curriculum of the socio-environmental approach, which complements the

economy-financial or traditional approach, in accounting as complementary area subjects, thus extending the knowledge and aptitudes of the accounting professional.

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