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Challenges Present in the Investigative Phase of Public Accounting Students

ABSTRACT

Research is conceived as an important social process to know the different realities and forge from within it, proposals that contribute to the scientific, technological, social and economic progress of humanity. The objective of this article is to know the challenges of students and recent graduates of public accounting at the time of carrying out the Final Degree Project. This study was based on the conception of the process of training investigative skills in universities as the main axis of scientific knowledge. Methodologically, the present investigation was carried out from the pragmatic paradigm and a mixed approach, of a descriptive type, in which the questionnaire and the interview were transferred to the data collection, respectively, where 84 students from the last semesters and recent graduates participated public accounting of Venezuelan universities. The most outstanding results reflect that the greatest challenges are related to writing and spelling, problematization, data analysis, methodological knowledge, lack of time on the part of the tutor, adequate knowledge of the research topic and virtual sessions for tutoring. These results will be defined on the basis of making relevant decisions in the study houses in favor of the creation of a research culture in public accounting professionals.

Keywords: scientific research; public accounting; investigative phase; University students; degree work.

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