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Strengthening the Learning of Accounts and Accounting Records in the Career of Public Accounting

ABSTRACT

The general objective of this study was to propose pedagogical strategies that strengthen the learning of accounts and accounting records in public accounting students from Unellez Municipalizada Achaguas. In this way, the applied method was quantitative research, under the feasible project scheme, with a positivist paradigmatic vision. In this sense, the selected population and sample are ten (10) teachers who work at the National Experimental University of the Western Plains (UNELLEZ) Municipalized Achaguas. In this evaluative apex, the data collection was used the questionnaire-type survey structured in ten (10) closed questions linked to the operationalized variables; the validity of the instrument was achieved through the expert judgment technique and the reliability under the criteria of the Kuder Richardson formula, through the findings it was determined that the facilitator works to create new strategic teaching tactics, as well Significant learning depends on the functionality or intellect of the student, which gives rise to the individual's ability to obtain knowledge and reflect on himself, allowing him to anticipate events and positively build culture. Finally, accounting records are of great relevance in Public Accounting, since it allows teachers to guide their teaching in a construction mode through interpretation, understanding, analysis, transfer and applicability of what has been learned to the field of work.

Descriptors: Strengthening Learning, Accounts and Registration, Accounting records, Public Accounting, University education, social and economic sciences

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