

The Teaching of Mathematics in the Vocational Training of the Intermediate Technician In Accounting

Author: MSc. Haydee Caballero Veranes.
General Directorate of Provincial Education,
Guantánamo.
Email: veranes200767@gmail.com
ORCID ID: <https://orcid.org/0000-0002-0147-8677>
Dr. Luis Ángel Kerton Manners
Full Professor, University of Guantánamo
Email: lkerton@cug.co.cu.
ORCID ID: <https://orcid.org/0000-0001-9251-9966>
Main Research Area: "State, Society and Development."
Thematic Focus: Pedagogy

How to cite this article: Haydee Caballero Veranes and Luis Ángel Kerton Manners "The Teaching of Mathematics in the Vocational Training of the Mid-Level Accounting Technician" (2025), (1,14)

Received: 12/09/2025 Revised: 13/09/2025 Accepted: 25/09/2025

ABSTRACT

This paper addresses the teaching of mathematics and its contribution to the professional training of mid-level technicians specializing in accounting. The development of this work required the use of the following theoretical methods: Historical-logical analysis to determine the trends that have characterized the teaching of mathematics. The results indicate that: In research conducted, accounting has not yet managed to express all the procedures and laws that govern its accounting practice using mathematical terminology, recognizing that it would be easier to resolve all accounting phenomena using mathematical concepts. Didactic and methodological suggestions are proposed to emphasize the application of mathematical content to professional training, aiming to establish harmony between the mathematics class and its application to the content of accounting courses. These suggestions, which should be explained in detail by the professor, facilitate the integration of the core content of the course syllabus with the fundamental logic that characterizes the work of an accountant in production and service entities. To this end, various research instruments were applied to professors and students.

Keywords: Professional training; methodological suggestions; Mathematics and Accounting.

Biographical Sketch: *Haydee Caballero Veranes.* Cuban. Bachelor of Education, Specialization in Mathematics, Master of Science in Education and Assistant Professor graduated from the University of Guantánamo, I work as a provincial methodologist and previously I worked as a Mathematics teacher specializing in Accounting. *Luis Ángel Kerton Manners,* Cuban, Bachelor of Accounting and Finance. Doctor of Pedagogical Sciences. Full Professor at the University of Guantánamo.