

Investigación en ciencias administrativas. El caso de una Facultad de Contaduría Pública y Administración mexicana

Research in Management Sciences. The case of a Mexican School of Accounting and Administration

Pesquisa em ciência da administração. O caso de um Instituto Superior de Contabilidade e Administração do México

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Resumen

El presente trabajo científico-social mediante la metodología cualitativa pretende propiciar la reflexión entre académicos e investigadores de las ciencias administrativas sobre un estudio de caso de una facultad de negocios de una universidad mexicana, con la firme intención de compartir sus hallazgos. Asimismo, aborda temas de innovación y difusión educativa.

En la actualidad, la tarea de investigación en las ciencias administrativas es de gran relevancia para la sociedad ya que vivimos inmersos en relaciones comerciales, económicas y laborales en los niveles local, regional, nacional e internacional. Dentro del campo de la investigación en ciencias administrativas se han utilizado métodos cuantitativos y se ha generado una praxis mediante el paradigma positivista; sin embargo, es pertinente abordar las investigaciones desde otras ópticas que permitan enriquecer la metodología en este campo y que complementen los estudios investigativos. Tal es el caso de métodos cualitativos que se apoyan en el paradigma fenomenológico, por mencionar un ejemplo. Este campo de las ciencias administrativas hoy en día se está enriqueciendo con la

combinación de métodos de investigación, ya que se pueden utilizar métodos mixtos y herramientas contemporáneas gracias al avance de la ciencia y la tecnología.

Los maestros universitarios PTC, es decir, de tiempo completo, deben también realizar investigación y difusión, algo fundamental para la generación de conocimiento.

Palabras clave: investigación, método, visión.

Abstract

The present work scientific-social through the methodology qualitative aims to promote the reflection among academics and researchers of Administrative Sciences on a case study of a Business Faculty of a Mexican University, with the firm intention of sharing their findings. It also addresses issues of innovation and educational outreach.

Currently, the task of research in administrative science is of great relevance for the society since we live immersed in commercial, economic and labor relations in local, regional, national and international levels. Quantitative methods have been used in the field of Administrative Sciences Research and have generated a praxis by the positivist paradigm; However, it is pertinent to address inquiries from other perspectives that enrich the methodology in this field and that complement the research studies. Such is the case of qualitative methods that rely on the phenomenological paradigm, to mention one example. This field of Administrative Sciences nowadays is enriched with a combination of research methods, since mixed methods and contemporary tools can be utilized thanks to the progress of science and technology.

The University teachers, i.e., full-time equivalent (FTE), must also perform research and diffusion, something fundamental for the generation of knowledge.

Key words: research, method, vision.

Resumo

Este trabalho científico social através da metodologia qualitativa tem como objetivo incentivar a reflexão entre os acadêmicos e pesquisadores em ciência da administração em um estudo de caso de uma faculdade de negócios em uma universidade mexicana, com o firme propósito de compartilhar suas descobertas. Ele também aborda questões de inovação e extensão educacional.

Actualmente, a tarefa de pesquisa de ciência da administração é de grande importância para a sociedade como vivemos imersos nas relações comerciais, econômicas e industriais a nível local, regional, nacional e internacional. No campo da investigação em ciências administrativas que usaram métodos quantitativos e gerou uma prática pelo paradigma positivista; no entanto, é endereço apropriado de outras pesquisas óptica para enriquecer a metodologia neste campo e complementar estudos de investigação. Tal é o caso de métodos qualitativos que dependem do paradigma fenomenológico, para citar um exemplo. Este campo da ciência administrativa hoje está a ser enriquecido com a combinação de métodos de pesquisa como eles podem ser utilizados métodos mistos ferramentas contemporâneas e graças ao avanço da ciência e tecnologia.

professores universitários PTC, ou seja, em tempo integral, deve também realizar pesquisas e divulgação, que é essencial para a geração de conhecimento.

Palavras-chave: pesquisa, método, visão.

Fecha recepción: Enero 2016

Fecha aceptación: Junio 2016

Introduction

The research act is an arduous task that demands a very valuable resource: time. This is linear, limited and translates into money, there is what is called opportunity cost, that is, stops making money to take the time to investigate and not in other more profitable activity. In Mexico, the research is a task that is not well paid, however, the academic of time full of them universities should make it as part of their transcendent functions. In the case of administrative science research, currently the universities seek to stimulate this labor, in contrast to the traditional line, where was considered to this area purely disciplinary, for this reason the teaching of these areas usually is worried by practise the profession, transmit its experience and teach to their students.

The research is fundamental to the development social of a region, a country and the entire world.

Method

The method used is qualitative. The methodology qualitative is based on principles theoretical as the Phenomenology, that through various observations contributes to the knowledge; moreover, the hermeneutic contributes to the interpretation of the text and social interaction among individuals or groups with their environment.

Objective

Reflect and investigate about the status of the research in administrative science, in the case of the Faculty of Public Accounting and Administration of the Autonomous University of Nuevo León, and share this reflection and investigation of case.

Current status of the Faculty of Public Accounting and Administration of the Autonomous University of Nuevo León

The Faculty of Public Accounting and Administration, belonging to the Autonomous University of Nuevo León, is considered the Faculty of Business and Administrative Science more representative of the North of Mexico. It is located in San Nicolas de los Garza municipality in Nuevo Leon; has also other three campus located in the

municipalities of Linares to the South of the State, Sabinas Hidalgo to the North and of Cadereyta Jiménez, considered already as part of the metropolitan area. Near this last campus is located an oil refinery, therefore the demand for education is strong.

The faculty offers currently four degrees:

- Bachelor's degree in administration
- Bachelor's degree in Public Accounting
- Bachelor's degree in information technology
- Bachelor's degree in international business

In addition, its educational offering extends at the graduate level:

- Master in management
- Master's degree in international business
- Master's degree in public accounting
- Master's in international management
- PhD in accounting
- Doctorate in philosophy with specialization in administration

The Faculty has national accreditation in all its educational programs by The Council of Accreditation of Teaching of Accounting and Administration (CACECA by its name in Spanish), as well as international accreditation programs by The Accreditation Council for Business Schools and Programs (ACBSP).

The faculty also has a Ministry of Research and Innovation, created in 2015 to deal with increased responsiveness those areas that involve an important task within the university whose mission is to coordinate, promote, manage, support and guide scientific research and innovation of the Faculty of Public Administration and Accounting. Thus it helps to solve local, regional and national problems in the areas of administration, accounting, international business and information technology.

Among its functions it is:

I. To coordinate activities to ensure compliance with the formalities required by researchers and faculty according to the calls of the federal government, such as CONACYT, the state government, the productive sector and the university.

II. Promote and support any activity aimed at achieving regulatory purposes, coordination, promotion and development of research, innovation and technological development, such as conferences, symposia, seminars, courses, among others.

III. Promote and administer agreements on scientific and technological cooperation with the productive sector and with other educational and research institutions.

IV. Direct editing of scientific journals and books of the faculty.

V. Disseminate, implement and enforce the standards set by the regulations of the university and faculty in relation to research and innovation.

SAW. Support procurement processes of government and from the private sector for research projects and strategic funds.

The secretariat is composed of three coordinations:

- **Coordination of Academic Bodies**

Description: contribute to the Teachers Full Time (PTC) of FACPYA (Faculty of Public Administration and Accounting) reach capabilities for research, articulate and consolidate academic bodies, encouraging the processes of constant improvement through tasks research and innovation, as well as their participation in institutional programs related to research.

Objective of the department: the Coordination of Academic Bodies and Institutional Programs is responsible for promoting the entry of teachers to academic research groups and bodies, through collaboration and training of researchers, seeking to promote and manage his candidacy in the National System of Researchers, desirable profile, among other awards and related contests.

Functions Coordination of Academic Bodies (CA) and Institutional Programs (PI):

1. Create strategies for forming new CA.
 - a. Attend training new cadres of teacher-researchers.
 - b. Establish coordination mechanisms to promote new CA.
 - c. Oversee and coordinate a recognized CA.
 - d. Encourage collaboration with the Research Coordination, collaborative networks of CA and research groups.
2. Manage all types of proceedings before the Prodep.
 - a. Promote and disseminate the calls issued by Prodep.
 - b. Promote and manage the creation of new CA.
3. Promote institutional calls.
4. Promote national and international conferences related to the research areas
5. promote and disseminate the International Research Conference on schools and business schools, organized by FACPYA

- **Coordination of Research**

General description

The coordination of the faculty is responsible for promoting, manage, support, guide and monitor research projects carried out there. In particular, this coordination two important functions, which are Incubator Research and the Journal of Business Innovations emerge.

Objective Coordination of Innovation

Providing support to guide and monitor research projects generated by teachers and students of the faculty, in order to boost research capacity.

Coordination functions Innovation

1. Provide support search of scientific articles in databases, translation, editing style and statistics for the business area.
2. Provide research workshops and business area statistics
3. Edit the magazine business innovations.

Coordination of Innovation

General description

Innovation Coordination is responsible for providing advice to various departments of the FACPYA for gestoría funds with government agencies and the private sector. It also offers as a vehicle for creating linkage projects.

Objectives Coordination of Innovation

Create new strategic projects mainly focused on creativity, social entrepreneurship and innovation, in order to develop creative ability in each student and micro entrepreneurs in our community.

Generate linking social and business networking to create and support the needs of each of them, that are within the business area with economic impact and / or social through the delivery of workshops and graduate students.

Coordination functions Innovation

1. Attorney funds for strategic projects and research.
2. Linking business: research and consulting projects
3. Extension: delivery of workshops and graduate business área

State of the praxis of investigation by researchers teachers FACPYA

In the faculty there are teaching categories by dedication to their function:

- Of course
- Base
- Part Time
- Full-time

Full-time teachers are generally engaged in research, as it marks its profile within the current legislation on the faculty; however, not all have developed research skills, so they must follow a training process.

On the other hand, among the teachers who do research are those with desirable profile, ie, a recognition that in Mexico issued by the Ministry of Public Education. In the faculty there are 44 teachers belonging to this sector, and additionally there is a national system of researchers depends on Conacyt (National Council of Science and Technology). In the institution, 10 teachers belong to this system.

a convenience sample of 22 research professors, of whom 10 are in Conacyt, as well as the desirable pattern profile was taken. It was observed at least one product research 50% of this population of FACPYA, noting that their work used quantitative methodology and supported its approach in that paradigm. From this and after comparing this work with the area of economics and accounting, it follows that one of the causes of this form of work is training received in the economic and administrative and accounting area, where plans and curricula emphasize quantitative research, and that faculty training courses in research are attached to such an approach. Some of these courses are:

- Statistics
- SPSS(*Statistical Package for the Social Sciences*)
- Quantitative Methods in Management
- Operations Research, etc..

During academic events, most teachers prefer states that the quantitative paradigm because of the training they received, but also think it is important inroads in qualitative or mixed studies performed.

This finding is an area of opportunity, because qualitative contributes to research in this field; In fact, studies by complementing qualitative and quantitative tools give rise to mixed studies performed successfully in various areas of knowledge, which represents a solid foundation and contemporary.

Vision of a future innovative research

Currently, teachers of the faculty engaged in research must develop a vision for the future that allows them to broaden their perspective to go beyond the limits imposed by fewer existing paradigms. Such is the case of the formation in a delimited only in science and related disciplines, such as economics and accounting quantitative paradigm. Today should be taken into account other disciplines and sciences that provide social scientific knowledge, for example, sociology, anthropology, psychology, ethics, marketing, educational research, among others. Interdisciplinarity of science and knowledge generation is in force, which is seen in the efforts made to support medicine; for example, a 3D printer can create a prosthesis of a polymeric material for a person to have a better quality of life, or engineers can generate exoskeletons as a better alternative rehabilitation for people with mobility problems. Advances in neuroscience shed light on the social sciences and highlight explanations of human behavior, which in turn can be applied to consumer behavior and financial management to generate offer attractive products.

Innovation in management science, at least in the faculty described, is an area of opportunity. It must be remembered that innovation is an ongoing task that demands to see with new eyes the reality, create, generate, understand, imagine and disseminate innovative ways that involve improvements to society.

Be innovative in research management science involves generating research products using qualitative and quantitative tools to support and generate thoughtful analysis researchers teachers, students and society in general, who when reading the research might think

differently with to improve individually and collectively making use of tools and methods like rhetoric, hermeneutics, phenomenology, and so on.

Conclusion

As he discussed in the development of this work in the School of Accounting and Administration of the Autonomous University of Nuevo León, the research task falls mainly on full-time teachers, for they must exercise work sometimes daunting by combining teaching, research and dissemination as cornerstones of their work and university life. In addition, the institution should attempt to establish support mechanisms for research and design instruments that can report on the current interests of teachers and their needs. That way they could establish a screening of new researchers, since not all teachers have the same needs and the same interests. In addition, you can perform forums that encourage innovation and research and disseminate such work progress in this area; colleagues can and should support projects dissemination of science. Currently it seeks to institute annual business conference, that although it is a nascent axis, can be one of the many pillars in the process of improving research.

On the other hand, it must rely productivity, that is, who else occur should give generous incentives, regardless of their production are articles, reports, books or memoirs extensive. While it is true that these should be assessed differently, you can establish a baseline to indicate the value of each share; that way the researcher sees his work remains dynamic and that their work is recognized.

Surely in the future faculty will present the establishment of updated and relevant to ensure the development of research strategies as they always are looking to improve the quality of the university. Finally, research is an important indicator because society generally receive benefits for this work.

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