

## **Labor insertion from the perspective of university students: the current panorama of recently graduated alumni with social service and internship in covid confinement times**

### **Inserción laboral desde la perspectiva de los universitarios: el panorama actual de los recién egresados con servicio social y prácticas profesionales en tiempos de confinamiento**

PÉREZ-DÍAZ, Luis Gustavo†\*, IRETA-LOPEZ, Hugo and GÓNZALES-LÓPEZ, Olga Yeri

*Universidad Juárez Autónoma de Tabasco. Av. Universidad S/N, Magisterial, 86040 Villahermosa, Tabasco. Mexico.*

ID 1<sup>st</sup> Author: *Luis Gustavo, Pérez-Díaz* / **ORC ID:** 0009-0004-6467-0991, **Researcher ID Thomson:** JCP-2187-2023, **CVU CONAHCYT ID:** 1324180

ID 1<sup>st</sup> Co-author: *Hugo, Ireta-López* / **ORC ID:** 0000-0002-2312-6429, **Researcher ID Thomson:** S-8676-2018, **CVU CONAHCYT ID:** 947616

ID 2<sup>nd</sup> Co-author: *Olga Yeri, González-López* / **ORC ID:** 0000-0002-4157-8840, **Researcher ID Thomson:** T-1683-2018, **CVU CONAHCYT ID:** 336574

**DOI:** 10.35429/JHS.2023.18.7.1.14

Received July 10, 2023; Accepted December 30, 2023

#### **Abstract**

In this research work, the current employment situation presented by graduates of the Public Accounting Degree of the Juárez Autonomous University of Tabasco who experienced their Social Service and Professional Practices in times of confinement was identified. A review process was carried out on the benefits of acquiring work experience before finishing the undergraduate studies and the main profiles or skills that accounting firms seek to hire an accounting assistant were analyzed. The methodological orientation at first had a descriptive approach. It started from secondary sources such as: books, articles, magazines and electronic pages. A review process was carried out in 4 different job boards related to accounting. In the second instance, through the survey technique, information was collected about the context and current situation of the graduates, about how they did in their social service and professional practices, what skills they learned and even how many have found a job or because they are not employed yet. At a last moment, this work had a correlational scope, since the impact or influence that the pandemic had on students was related with respect to their low or no opportunity to acquire work experience and how it affects their beginnings. In this sense, representative statistical information was obtained on the current employment situation of recent graduates. Thus, future Public Accounting applicants know information and hard data about the state of the labor market and what skills and competencies they will have to develop.

**Practices, Pandemic, Employment, Statistical**

#### **Resumen**

En este trabajo de investigación se identificó la situación laboral actual que presentan los egresados de la Lic. en Contaduría Pública de la Universidad Juárez Autónoma de Tabasco que experimentaron su Servicio Social y sus Prácticas Profesionales en tiempos de confinamiento. Se realizó un proceso de revisión sobre los beneficios de adquirir experiencia laboral antes de terminar los estudios de licenciatura y se analizaron los principales perfiles o habilidades que buscan los despachos contables para contratar a un auxiliar contable. La orientación metodológica en un primer momento tuvo un enfoque descriptivo, se partió de fuentes secundarias como: libros, artículos, revistas y páginas electrónicas y un proceso de revisión en 4 diferentes bolsas de empleos relacionados con la contaduría. En segunda instancia mediante la técnica de encuesta se recogió información sobre el contexto y la situación actual de los egresados, sobre cómo les fue en su servicio social y prácticas profesionales, que habilidades aprendieron y hasta cuántos han conseguido empleo o porque no están empleados aún. En un último momento este trabajo tuvo un alcance correlacional en donde se relacionó el impacto o la influencia que tuvo la pandemia en los estudiantes con respecto a su baja o nula oportunidad para adquirir experiencia laboral y cómo repercute en sus inicios. En este sentido se obtuvo información estadística representativa sobre la situación laboral actual de los recién egresados. Así, los futuros aspirantes a Contaduría Pública conocen información y datos duros sobre cómo está el mercado laboral y cuáles son las habilidades y competencias que tendrán que desarrollar.

**Prácticas, Pandemia, Empleo, Estadística**

**Citation:** PÉREZ-DÍAZ, Luis Gustavo, IRETA-LOPEZ, Hugo and GÓNZALES-LÓPEZ, Olga Yeri. Labor insertion from the perspective of university students: the current panorama of recently graduated alumni with social service and internship in covid confinement times. *Journal High School*. 2023. 7-18:1-14.

\* Correspondence of the Author (E-mail: guggusta444@gmail.com)

† Researcher contributing as first author.

## Introduction

For university graduates, finding a job related to their bachelor's degree without having previous or sufficient experience, or having a poor mastery in their discipline, as well as the search for a work area where they can receive a sufficient income and if we add the few jobs they offer, are the main obstacles they encounter at the beginning of their working life.

In the results published in the National Survey of Graduates, (ENE, 2022) it is indicated that "the percentage of graduates who report an unemployment situation is 33.4%" (p.9).

On the other hand, the phenomenon of globalization causes companies to promote efficiency through competition and the division of labor, in this way "employers have a preference for hiring workers who have work experience, because they know the labor market better" (Ramírez, 1997, p. 14).

In this sense, so that future professionals can face the high competition that exists, universities propose as one of their main objectives to help the student to take their first steps in the labor market, incorporating in their curricula the "**Social Service**" as a curricular activity and the "**Professional Practice**" of course, both activities, as stated (UJAT, 2011), "acquire greater academic connotation, as they constitute educational alternatives to strengthen the student's professional training" (p.2).

However, covid-19 impacted all areas of society. So the mandatory confinement altered the development of social and educational relations and greatly impacted higher education. In this way, (Almonacid et al, 2021) mention that "the unexpected situation caused the abrupt interruption and modification of teaching processes, demanding quick decisions such as the start of teaching in *virtual mode*" (p.1), with these circumstances social service and professional practices in companies were no exception.

In fact, as of the first half of 2020, many of them were canceled or postponed, because most companies suspended their operations and therefore decided not to receive interns. This meant a delay in the insertion of students into the world of work.<sup>1</sup>

## Justification

*Considering the National Survey of Graduates (ENE)* as one of the main sources of information in the country that is responsible for publicizing the work trajectory of graduates at the undergraduate level, it gives us data such as the skills acquired during their professional studies, how long they took to be employed and under what conditions and salary they did it, among others.

The purpose of the research is to adapt certain questions of the *ENE* and apply it specifically to recent graduates of Public Accounting from the *Universidad Juárez Autónoma de Tabasco* who finished their studies between *August 2020 and February 2023*, answering questions such as: where did they provide their social service and professional practices? Did they have ease or difficulty in employment? What is the monthly salary they receive? currently? Is your current job related to your career?, among multiple questions that access to obtain representative statistical information on the employment situation of recent graduates and, with these data, analyze and relate the impact or negative influence that the pandemic had on students in that period with respect to their low or no opportunity to acquire work experience and, as it affects its beginnings.

On the other hand, the people who will benefit from this research will be the future candidates for Public Accounting, since they will obtain information and hard data on how the labor market is and what skills and competencies they will have to develop. In this way they will have support to make the decision to enter to study or not the career in question.

<sup>1</sup> On March 11, 2020, Covid-19 was declared a pandemic worldwide. This significantly impacted all sectors of the economy and companies faced the challenge of having to keep their points of sale closed.

PÉREZ-DÍAZ, Luis Gustavo, IRETA-LOPEZ, Hugo and GÓNZALES-LÓPEZ, Olga Yeri. Labor insertion from the perspective of university students: the current panorama of recently graduated alumni with social service and internship in covid confinement times. Journal High School. 2023

## Problem

In the specific case of the Universidad Juárez Autónoma de Tabasco (UJAT), during that pandemic period, the students of the Academic Division of Administrative Economic Sciences (DACEA); in particular those of the Bachelor's Degree in Public Accounting, who were three and two semesters away from graduating or who already had more than 70% of curricular progress, had two options to give their services or practices:

The first was to wait for most of the companies and accounting firms in agreement with the university to receive students again in person, to get directly involved in the tasks.

The second choice was to carry out a collaboration service with some research professors of the university or with some companies in collaboration in the online modality.

For students who opted for the first option and decided to wait, they did so for at least a full year. This meant a considerable delay in their career considering that they were a couple of semesters away from completion.

Those who took the second option had no direct contact with the activities of a company or accounting firm. Their activities were small exercises in Excel or sending small research projects to teachers, slides for classes of different subjects, etc., where they only interacted by email or through the *Microsoft Teams* application.

*"In my case those activities did not help much, because they did not touch on issues related to the race. Let's consider that badly that time was invested in doing activities that did not benefit the professional future. You could not make policies, bank reconciliations or things that are developed in an accounting office. Considering a waste of time of 6 months"*, (C.G. Cruz, personal communication, February 10, 2023), said student of the Lic. in Public Accounting who took his social service online.

In this context, the vast majority of Accounting students who graduated between *August 2020 and February 2022* did so very possibly without gaining work experience, an essential activity for a future professional. However, in terms of research, it was duly fulfilled in the student's graduation profile.

Similarly, for those who graduated between *August 2022 and February 2023*, they only experienced their professional practices without obtaining work experience.

Let us also consider that the established period is very short with only 4 months of practice in the case of DACEA and for an accounting intern it is not enough, considering that "the profession of an accountant and the tasks carried out in an office are very varied, therefore, it requires greater preparation and time to perform their tasks" (Bernal, 2021, para. 2).

Based on the above, the following questions were raised:

Did the lack of social service and professional practice due to confinement negatively affect the terminal training of students of Bachelor's Degree in Public Accounting at the Universidad Juárez Autónoma de Tabasco who graduated between August 2020 and February 2023?

What is your outlook in terms of employability, how many have jobs, how long do they take to be employed, their working conditions, their average biweekly salary, etc.?

This research can help stimulate its readers to be motivated to collect and analyze data from other specific degrees. In this way, each academic division will keep abreast of its graduates and will have an updated educational offer and will correspond to the historical moment of being able to structure or design better educational alternatives to strengthen the professional training of its students.

**Methodological description***Focus*

For the development of this work, this study had a descriptive approach. At first, it was based on secondary sources, such as: books, articles, magazines and electronic pages, where information was obtained to highlight the importance of work experience for recent graduates, as well as, a review process was carried out in four different employment exchanges to specify the profiles and characteristics that companies and accounting firms seek to hire an accounting assistant in the state of Tabasco. Secondly, a survey collected information on the context and current situation of recent DACEA graduates, from how they fared in their social service and professional practices, what skills they learned and even how many have gotten a job, or why they are not yet employed. At the last moment, this work had a correlational scope because the impact or influence that the pandemic had on students was related to their low or no opportunity to acquire work experience and how it affects their beginnings. Whose information was obtained from the aforementioned survey.

*Assumption*

The following was proposed as a research case:

Exposing the current employment situation of recent graduates in Public Accounting who had no or little possibility of acquiring work experience, will allow restructuring or designing better educational alternatives to strengthen the professional training of students.

**Objectives***General*

Identify the current employment situation of Public Accounting graduates who finished their studies between August 2020 and February 2023 at the Universidad Juárez Autónoma de Tabasco to provide an analysis contribution on the panorama they experience at the beginning of their career.

*Specific*

- Conduct a process of reviewing the benefits of gaining practical experience before completing undergraduate studies.
- Analyze the main profiles or skills that companies or accounting firms are looking for to hire an accounting assistant.
- To know the opinion of graduates in Public Accounting about the difficulties and obstacles they face when trying to be employed for the first time.

**Instruments**

The collection of information on the context and current situation of recent graduates of the UJAT was obtained from the survey technique and the data collection instrument used was the questionnaire with prepared variables.

As the population is large and cannot be studied in its entirety, because the vast majority of graduates stop consulting their institutional emails (means by which they had chosen to send the questionnaires), the conclusions were based only on a part of it.

Therefore, the information was collected through a chain of former classmates and acquaintances of the degree who finished their studies between August 2020 and February 2023, this to comply with what was mentioned in the general objective. Likewise, they were asked for their school enrollment to make sure that they had indeed graduated during that period of time.

The variables that were prepared for the present research were the following:

**Knowledge in the professional sector.**

The places where graduates provided their social service and professional practices during the pandemic period are announced. It is discovered that both they were involved in activities related to their area of study and the impact that confinement had on them to gain work experience.

**Current occupation of graduates.**

Data about your current employment situation. Where employees are located, whether the location is related to their bachelor's degree and/or the reasons why they are not currently gainfully employed.

**Current working conditions.**

Percentage of graduates who have permanent, temporary or indefinite jobs. The means by which they receive their payment, average salaries, ratio of salary to time of experience and the main setbacks they had to be employed as accounting assistants.

**Labor benefits.**

Percentages of graduates who do not have labor benefits in their jobs and in which sector they receive higher than those of law.

**Skills acquired in college and their usefulness.** Results were obtained on the skills they acquired in college and which ones have been most useful for their jobs. And what knowledge or skills recent graduates consider they should strengthen or involve in the classroom to strengthen their professional training.

**Frame of Reference**

The various companies and / or companies today need tools that help them make important decisions in a very fast way.<sup>2</sup>

Thus, the professional in charge of giving this important contribution of information-generating tools is the Public Accountant. The success and good management of companies and their economy depends largely on them.

The new dynamics that appear daily in the globalized market, new technologies and the high competition that exists, pressures companies to evolve day by day. In this sense, (García, 2018) mentions that these same circumstances "forces organizations to properly manage all the resources that are part of administrative and financial control, in order to anticipate future scenarios, and obtain the best economic and social results" (p.2), so it is necessary to have a person who is knowledgeable about everything related to the development of the company. That is, it has the ability to give an interpretation to the economic phenomena that develop in the environment and thus be able to provide advice. This is to face the challenges that arise in the economy. The public accountant is to a large extent.

For all of the above, a professional with these obligations "must be constantly trained, so that he can anticipate the future and interact with modern economic and social realities" (Delgado, 2021, para. 2).

From the perspective of a young recent graduate, this situation has a great impact. Well, previous experience became fundamental in a very competitive working world. Therefore, companies positively value any anticipated contact with the workplace, one where they have already established links and relationships with professionals. However, (Cháirez, 2003) in his work: *Estrategias de prácticas profesionales del licenciado en contaduría pública del cucea*, states that on many occasions, he has observed that "there is a lack of professional techniques and lack of real approach of the university with companies" (p.13).

The lack of this approach creates a great void in the experience and in the learning of young graduates, making it more difficult for professionals to integrate into the world of work.<sup>3</sup>

<sup>2</sup>Carl Honoré in his book *"In Praise of Slowness"* mentions that today we all belong to the same cult of "speed". When everyone decides on speed, the advantage of going fast disappears and forces us to go even faster.

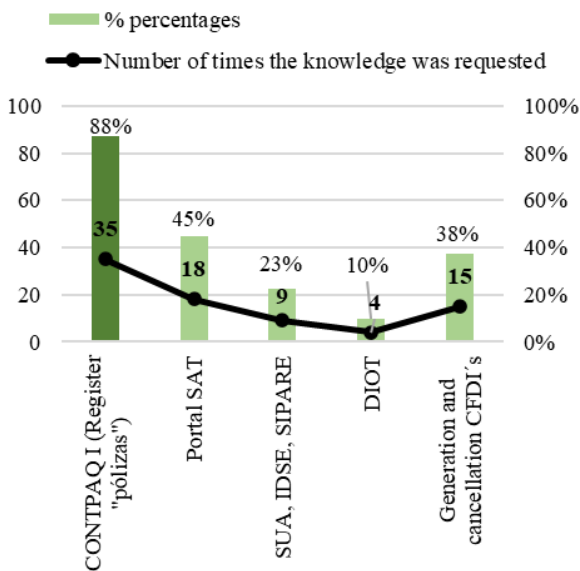
<sup>3</sup> Unemployment among young people is a circumstance that not only causes economic frustration, but also psychological frustration that is prolonged as the wait to find work becomes longer.

Thus, the future professional (the public accountant) before leaving the university needs to face real and concrete experiences to be able to reflect on the different situations that arise in their professional area and in this way obtain their own concepts and ideas, which can be applied in future problems.

*Most requested knowledge and skills for accounting assistant vacancies in Tabasco.*

For all the above, it is important to have a clear idea of the type of experience that accounting firms request from young people today.

For this, the most requested knowledge for accounting assistant positions in the State of Tabasco was observed in vacancies. Which are shown in Figure 1.

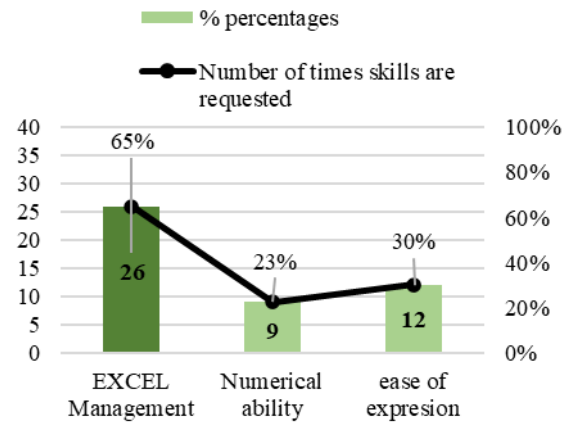


**Figure 1** Most requested skills in Tabasco for accounting assistant vacancies

**HOW TO READ THIS GRAPH:** Of the 40 vacancies, 35 required knowledge in CONTPAQ i, this represented 88% of the time.

Source: Own elaboration with data obtained from 40 vacancies of accounting assistant in Tabasco, in 4 different job exchanges 2023

As we can see in the figure, the registration and management of policies through the *contpaqi* program <sup>4</sup> is the knowledge most requested by companies and accounting firms for an accounting assistant position with 88% of the time, followed by a wide familiarization with the SAT portal and the generation of invoices; on the other hand, The most required skills are:



**Figure 2** Most requested skills in Tabasco for accounting assistant vacancies

Source: Own elaboration with data obtained from 40 vacancies of accounting assistant in Tabasco, in 4 different job exchanges 2023

"Proficiency in excel" and "ease of speech" are identified as the most important skills to get a position as an accounting assistant. See Figure 2.

*Importance of work experience for recent graduates*

Given the immense theory in which university students immerse themselves throughout their career, professional internships almost always become the only opportunity they have to put their training into practice and learn more about the operation of companies.

<sup>4</sup> CONTPAQ i is an accounting and administrative software that helps the accountant to prepare electronic accounting and create reports and reports to present financial statements.

PÉREZ-DÍAZ, Luis Gustavo, IRETA-LOPEZ, Hugo and GÓNZALES-LÓPEZ, Olga Yeri. Labor insertion from the perspective of university students: the current panorama of recently graduated alumni with social service and internship in covid confinement times. Journal High School. 2023

The way in which young undergraduate students accumulate experience of situations that arise in real life is through social service and professional practices. In the same way, (Pavon *et al.*, 2018) mention that these constitute "a moment of "initiation" in professional life because, it integrates students in a learning context, enabling the acquisition of knowledge, skills and competencies necessary for professional practice" (p.2), they even learn new ways of approaching problems from real situations, often in complex and uncertain environments.

Its main purpose is to publicize the labor areas of the profession and in the same way contribute to break the vicious circle in which many of them find themselves, of not being able to access a job due to lack of professional experience.

In fact, (Robles *et al.*, 2012) in their work: *Professional practices as a strategy to contribute to the development of academic training. Case: Faculty of Accounting and Administration of the Autonomous University of Chihuahua.*, detail that "the practices represent a benefit for young people because, 66% of their respondents state that these professional practices have facilitated them to get a job" (p. 9).

Within the personal development of the student, the practices are very important because they provide a source of opportunity to face challenges and demonstrate their skills. "In addition to learning to work as a team, under pressure and form the character of professional ethics" (Díaz, 2019, p.2).

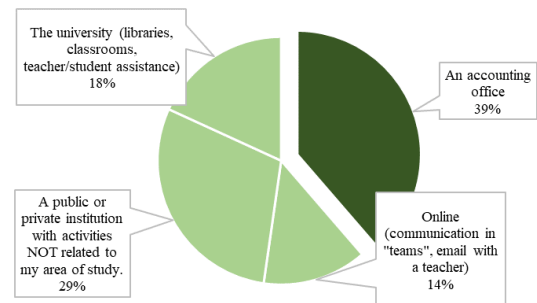
## Results

### *Knowledge in the professional sector*

#### *Social service*

For this variable, the results show us that because of confinement, 61% of graduates provided their **social service** online through Microsoft Teams or in email communication, carrying out research activities; or in libraries, classrooms, (assisting teachers / students), because most companies and / or accounting offices suspended operations.

Those who ran with more "luck" did so in public and private institutions but with activities NOT related to their area of study. Only 39% of them were fortunate enough to enter an accounting firm and get involved in the tasks of their area of study. See Figure 3.



**Figure 3** Places where they provided social service  
Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT.

#### *Professional practices*

There is an increase for the shift of **professional practices**. Where now 55% of graduates managed to lend it in a place directly related to their area of study.

However, in internships the time to obtain work experience is shorter than social service. Only 4 months. The data is shown in Figure 4.<sup>5</sup>

Even with this increase, of those who managed to link to an accounting office; 29% report that they were involved little or not at all in the tasks or activities performed by a public accountant.

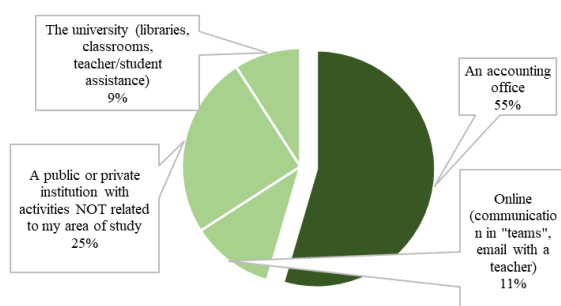
<sup>5</sup> Although in Social Service the student has more time to explore and learn from the environment of an organization or interact with people, this is only focused on creating an awareness of solidarity and commitment to society. Therefore, most of the places where students arrive are not interested in letting them learn about their area of interest or discipline. In professional practices they do have that objective. However, it is very little time they attend. \*This comparison is an element of future research.

PÉREZ-DÍAZ, Luis Gustavo, IRETA-LOPEZ, Hugo and GÓNZALES-LÓPEZ, Olga Yeri. Labor insertion from the perspective of university students: the current panorama of recently graduated alumni with social service and internship in covid confinement times. Journal High School. 2023



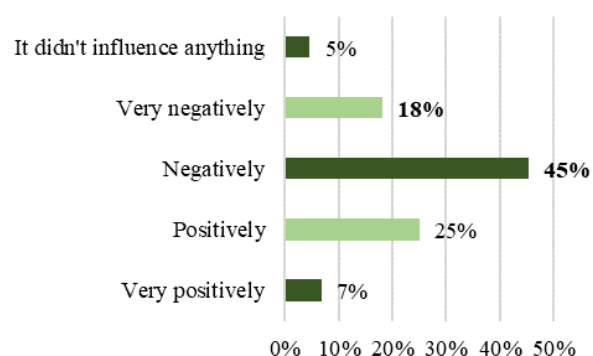
*Impact of confinement on social service and professional practices*

Similarly, 63% of graduates say that covid-19 and confinement had a "negative" or "very negative" influence on their social service and professional practice (in terms of their professional training and achievement of experience in their area of study). 32% indicate that it influenced positively and 5% affirm that it did not influence anything. See Figure 5.



**Figure 4** Places where they provided their "Professional Practices"

Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT



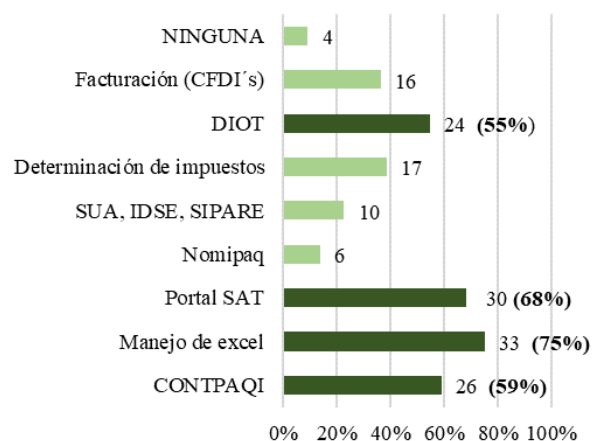
**Figure 5** Impact of confinement on social service and professional practice (In terms of the achievement of experience and professional training)

Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT.

*Activities learned in social service and professional practices*

As mentioned at the beginning, **social service** and professional internships seek to get students to start learning about the professional sector they chose as a career.

Thus, within the circumstances in which accounting graduates found themselves, in both educational alternatives, either in one or the other; managed to perform activities such as: Excel management with 75% of the time, SAT Portal management with 68% and 59% of the time they used CONTPAQ i. The data is shown in Figure 6.

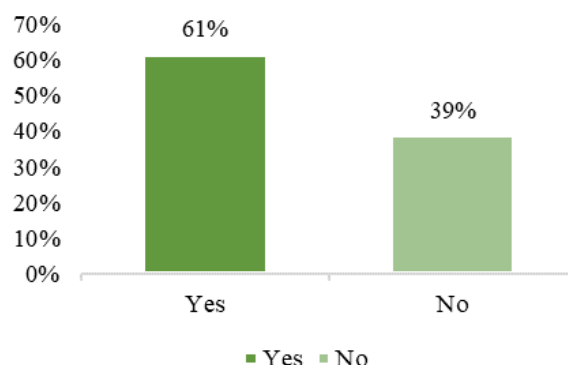


**Figure 6** Activities they carried out in their social service and professional practice

**HOW TO READ THIS GRAPH:** Of the 44 respondents, 33 stated that they performed Excel Management activities, this represented 75% of the time  
Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJA

**Current occupation of graduates**

When graduates were asked about their current occupation, 61% said they were currently working, in turn, 2 out of 5 graduates reported unemployment. See Figure 7.



**Figure 7** Are you currently working?

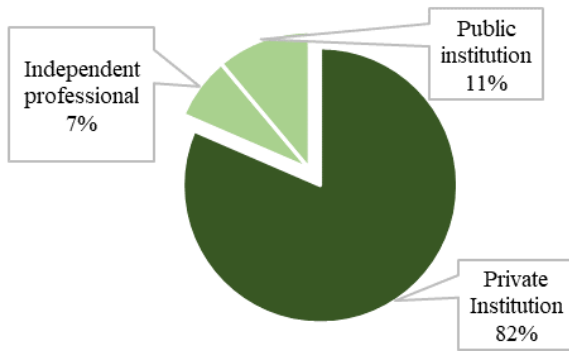
Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT



**Graduates with employment**

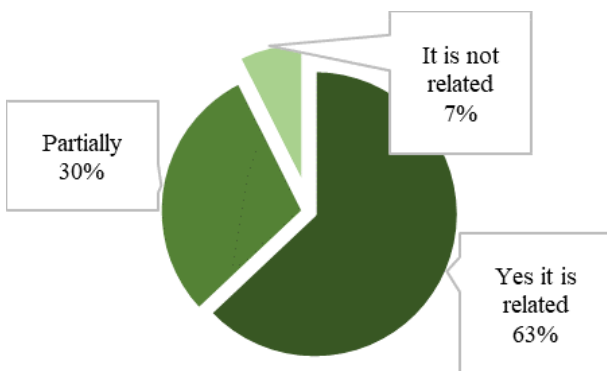
52% of those who are employed are men, 48% are women.

Regarding where they were working, most of them claimed to be employed in a private institution with 82%, 11% are in a public institution and 7% are independent professionals. See Figure 8.



**Figure 8** Where they are working  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT

Likewise, 63% of them say that their current job is related to what they studied in the bachelor's degree, 30% out of 10 graduates carry out activities partially related to their area of study and 7% have a job not related to their career. The data are shown in Figure 9.

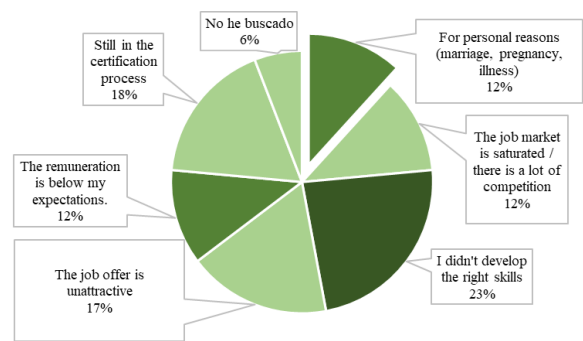


**Figure 9** Work related to your bachelor's degree.  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT

**Unemployed graduates**

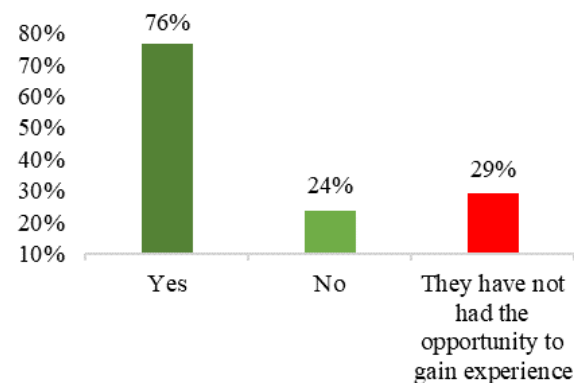
Recent female graduates report a higher unemployment rate at 59%, while men account for 41%.

The reasons why they do not have a job or paid job is very varied: 18% mention that they are still in the process of titling, another 18% affirm that the job offer is little attractive. A considerable 23% say they are not because they did not develop the right skills. (It is important to mention that of the latter, 100% said that covid-19 and confinement negatively influenced their opportunity to achieve experience in their area of study, since they did not directly enter the activities of an accounting firm, that situation put them at a disadvantage), 12% more said that the labor market is saturated / there is a lot of competition. The data is shown in Figure 10.



**Figure 10** Reasons why they do not have employment or paid work  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT

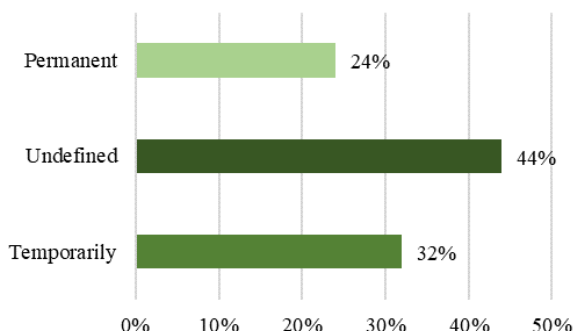
With respect to their current situation, 76% of unemployed graduates are looking for one. However, 3 out of 10 have not had the opportunity to gain work experience in their area of study. Another indication of the little or no opportunity that students had in the pandemic period. See Figure 11.



**Figure 11** Are they currently looking for a job? And opportunity for experience in your area of study  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT

**Current working conditions**

44% of graduates who are already in a workplace are indefinite, 32% are temporary and only 24% have a permanent job.



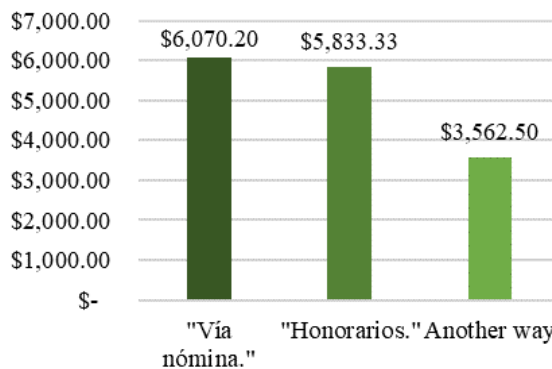
**Figure 12** Current employment of recent graduates  
*Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT*

74% of them receive their payment via payroll, 11% through fees and 15% indicate another form of payment. Those who receive their salaries by payroll are the ones who on average receive the highest salaries. See Figure 13.

*How much do recent graduates of the UJAT earn working in an accounting firm in Tabasco?*

Recent graduates who are working in an accounting firm earn an average of \$ 5,067.65 on a biweekly basis.<sup>6</sup>

Of this population, males earn \$1,052.80 MORE than females.

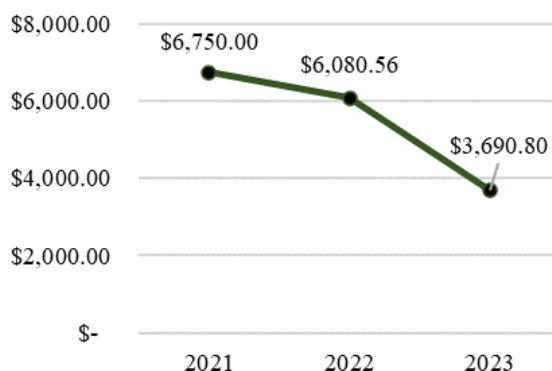


**Figure 13** Average salary "biweekly" according to your form of payment  
*Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT*

*Relationship of salary to time of experience*

The highest salaries tend to be for those who have graduated longer from college. With an average of \$6,750.00.

In turn, the lowest salaries are for those who have less than a year of graduation. With an average of only \$3,690.80. The data are shown in Figure 14



**Figure 14** Average salary versus time of graduation  
*Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT*

*Means by which they obtained current employment*

44% say they got their job "through a family friend or acquaintance", 30% got it in an "advertisement in a public place or media", 22% through their "social service" and only 4% through a job board of a public or private institution.

<sup>6</sup> The average salary earned by respondents who said they are in a job with activities "directly related to their bachelor's degree" was taken into account. With this it was inferred that his workplace is an accounting office.

With this data, 2 important things are analyzed:

The first is that the means by which employment is obtained and the wage obtained are related. So the greater the formality of the channel, the greater the salary received. In this sense, those who on average receive a "lower" salary are those who got their job through a friend or acquaintance. A little or nothing formal medium. (These are usually the ones that don't ask for previous experience.) And most of them got it this way.

Graduates who receive a "higher" salary got their job in a public advertisement or through media (with minimum skills required). A medium, let's say, moderately formal.

When looking at those who obtained their employment through a job board of a public or private institution (with required knowledge and skills), that is, the "most formal" channel. A very low percentage is manifested by recent graduates. Only 4% got their jobs this way. Again, this population of graduates shows us the difficulty they had to find a job where previous work experience is requested.

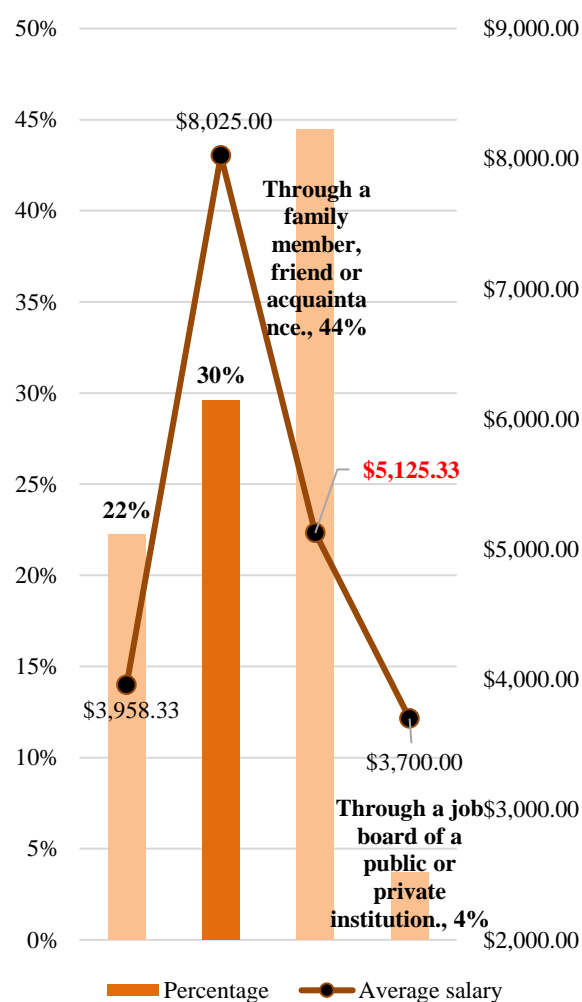
The second thing that stands out from the data is that graduates who claim to have obtained their work through their "social service or internship", that is, in their professional area, on average earn much less. The data are shown in Figure 15.



**Figure 15** Relationship formality of the channel to obtain employment with average salary received  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT.

Main setback to finding a job related to the bachelor's degree

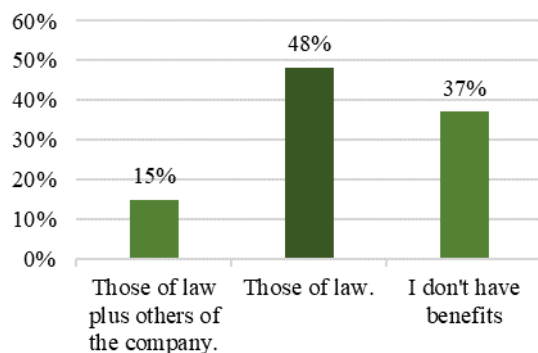
50% of graduates said that the main setback to finding a job related to the bachelor's degree is because of the "lack of experience or practice." Another 42% said that it is difficult or unattractive to enter a job as an accountant because the salary is very low or they offer little or no benefits. 4% have setbacks to be employed because they are not qualified and the last 4% are difficult because of the schedule. See Figure 16.



**Figure 16** Main setbacks to finding a job related to your area of study  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT

**Employment benefits**

When asked about their employment benefits at work, 48% said they had the minimum benefits of law, in turn, a considerable 37% do not. Only 15% claimed to be above the law. All of the latter are working in a private institution. See Figure 17.

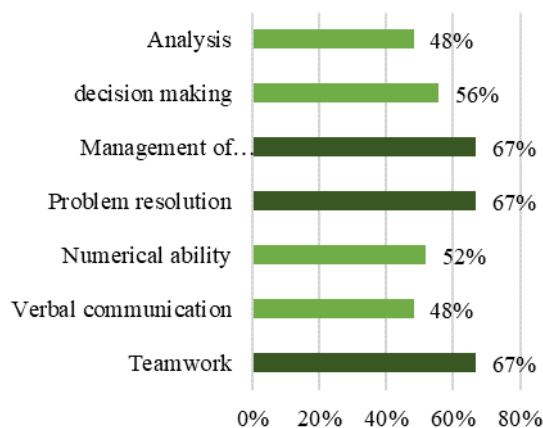


**Figure 17** Employment benefits  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT.

**Skills acquired at university and their usefulness**

Among the skills they learned in college, they say that "problem solving" and "teamwork" are the most useful for their jobs.

Similarly, "decision making" and "numerical ability" have high utility in their workplaces with 56% and 52% of the time respectively.

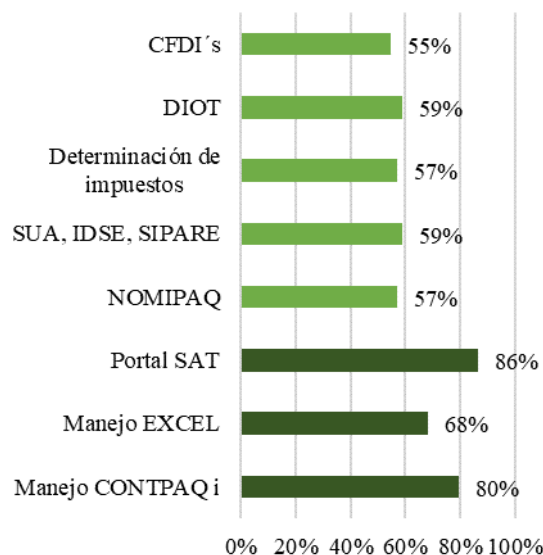


**Figure 18** What skills have been most useful in your jobs?  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT

*Knowledge to consider to strengthen the professional training of the future Bachelor in Public Accounting*

Finally, the graduates surveyed were asked which activities (related to the bachelor's degree) they consider that they should have learned in the "university classroom", which in their criterion, would have strengthened their professional training.

86% of the time, they said, they wish a teacher had taught them how to navigate the SAT portal. Another 80% would have loved to leave university with a good handle on CONTPAQ i. Knowledge in the SUA, IDSE, SIPARE and CONTPAQ Payroll also stood out in the demands of the graduates. The data are shown in Figure 19.



**Figure 19** Activities demanded by graduates to strengthen their professional training  
**HOW TO READ THIS GRAPH:** Of the 44 respondents, 38 stated that they would have liked to have known about the SAT Portal, this represented 86% of the time.  
 Source: Own elaboration with data from the survey of public accounting students who graduated between August 2020 and February 2023 at the UJAT.

**Conclusions**

Based on the results obtained, students who faced a social service and a professional practice from virtuality, increased the main obstacles encountered by any graduate at the beginning of their working life. They experienced a delay in insertion into the professional world and presented a lack of knowledge related to their area of study or discipline. In addition, it was difficult for them to find a job directly related to their bachelor's degree because they acquired little or no skills required by accounting firms.

The impact that students had in this pandemic circumstance put them at a disadvantage compared to the labor market since, three out of ten did not have the opportunity to acquire work experience before leaving university. However, this research showed that, even leaving the issue of virtuality and pandemic, students who come to provide professional practices in a normal way, in a workplace that is directly related to their degree, get little or no involvement in the activities.

In this sense, the university is urged to monitor the work centers that have an agreement with it, so that they comply with the objective of a professional practice: to strengthen the professional training of the student.

The issue of having work experience was one of the central elements for this research. It was shown that this factor has a great impact on the salary of a recent graduate in public accounting. Thus, the data showed that the highest salaries tended to be for those who had more time to have graduated and their workplace was formal labor. That is, they had a considered accumulation of experience and situations related to their discipline, therefore, they had a greater degree of confidence in them and were paid more. Likewise, the remuneration was high, when they obtained the jobs in labor exchanges of public or private institutions. However, they were required to have previous knowledge to fill the position. Only four percent could be employed in this way. This showed little "professional training" for this graduate population.

The respondents were well aware of the lack of knowledge with which they had left university. They considered that in the university classroom they should have learned to: "manage the SAT portal", "manage CONTPAQ i", "familiarize themselves with the SUA, IDSE, SIPARE", and even learn to send "DIOT".

In this sense, these considerations were taken as proposals for improvement by the alumni to reinforce knowledge to the future professionals of the Bachelor's Degree in Public Accounting of the Universidad Juárez Autónoma de Tabasco and, when going out to the labor market, they do not continue to encounter the obstacles exposed and presented in this research.

## References

Almonacid Fierro, A., Vargas Vitoria, R., Mondaca Urrutia, J., & Sepúlveda Vallejos, S. (2021). Prácticas profesionales en tiempos de pandemia Covid-19: Desafíos para la formación inicial de un profesorado en Educación Física. *Retos*, 42, 162-171. Recuperado el 03 de Febrero de 2023, de <https://doi.org/10.47197/retos.v42i0.87353>

Bernal, D. (23 de Noviembre de 2021). *Principales desafíos y dificultades de ser contador*. Recuperado el 19 de Enero de 2023, de Blog NUBOX, Contabilidad financiera y tributaria en Chile.: <https://blog.nubox.com/contadores/dificultades-de-ser-contador>

Cháirez, S. E. (2003). *Estrategias de prácticas profesionales del Licenciado en Contaduría Pública del CUCEA* (Primera ed.). Zapopan, Jalisco: Universidad de Guadalajara Centro Universitario de Ciencias Económicas-Administrativas. Recuperado el 29 de Enero de 2023, de <https://www.cucea.udg.mx/sites/default/files/publicaciones/documentos/practicas.pdf>

Chan Pavón, M., Mena Romero, D., Escalante Euán, J., & Rodríguez Martín, M. (Febrero de 2018). Contribución de las Prácticas Profesionales en la formación de los Estudiantes de la Facultad de Ingeniería Química de la Universidad Autónoma de Yucatán (México). *Formación Universitaria*, 11((1)), 53-62. Recuperado el 17 de Diciembre de 2022, de [https://www.researchgate.net/publication/323161068\\_Contribucion\\_de\\_las\\_Practicas\\_Profesionales\\_en\\_la\\_formacion\\_de\\_los\\_Estudiantes\\_de\\_la\\_Facultad\\_de\\_Ingenieria\\_Quimica\\_de\\_la\\_Universidad\\_Autonoma\\_de\\_Yucatan\\_Mexico](https://www.researchgate.net/publication/323161068_Contribucion_de_las_Practicas_Profesionales_en_la_formacion_de_los_Estudiantes_de_la_Facultad_de_Ingenieria_Quimica_de_la_Universidad_Autonoma_de_Yucatan_Mexico)

Delgado, C. (23 de Septiembre de 2021). *Aporte del Contador Público a la Sociedad*. Recuperado el 29 de Diciembre de 2022, de DISA Consultores y Asesores S.A.S.: <https://disacya.com/el-aporte-del-contador-publico-a-la-sociedad/>

Díaz, E. P. (20 de Mayo de 2019). Importancia de prácticas profesionales en la carrera de Contaduría Pública y Finanzas. *Multi-Ensayos*, 5((9)), 22-26. Recuperado el 14 de Enero de 2023, de <https://multiensayos.unan.edu.ni/index.php/multiensayos/article/view/268/287>

ENE. (2022). *ENCUESTA NACIONAL DE EGRESADOS*. México: CENTRO DE OPINIÓN PÚBLICA. Recuperado el 24 de Marzo de 2023, de <https://opinionpublica.uvm.mx/estudios/encuesta-nacional-de-egresados-2022/>

García, C. C. (2018). Importancia e incidencia del Contador Público en los procesos administrativos de las empresas privadas en Colombia. *Revista Ágora*, 6((6)), 69-81. Recuperado el 11 de Diciembre de 2022, de <https://ojs.tdea.edu.co/index.php/agora/article/view/515>

Ramírez, A. A. (1996). *En busca del primer empleo: el precio de la experiencia*. Getafe, España: Colegio de Economistas de Madrid. Recuperado el 26 de Enero de 2023, de <http://hdl.handle.net/10016/5034>

Robles Lozoya, N., Maldonado Iglesias, M. G., & Gallegos Cereceres, V. M. (12 de Septiembre de 2012). *Las prácticas profesionales como estrategia para contribuir al desarrollo de la formación académica Caso: Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua*. Recuperado el 9 de Marzo de 2023, de Facultad de Contaduría y Administración: <http://festivalgnu.fca.uach.mx/apcam/2014/04/05/Ponencia%2088-UACH.pdf>

TABASCO, U. J. (30 de Septiembre de 2011). *Reglamento de Servicio Social y Práctica Profesional*. Recuperado el 16 de Febrero de 2023, de UJAT A.G.: [https://archivos.ujat.mx/2017/Serv\\_social/Reglamento%20de%20servicio%20social%20y%20practica%20profesional.pdf](https://archivos.ujat.mx/2017/Serv_social/Reglamento%20de%20servicio%20social%20y%20practica%20profesional.pdf)