

# Post-Graduate Education. An Analysis From The Perceptions Of Graduate Students In Public Accounting

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## Abstract

The objective was to analyze the perceptions of the graduates of the Public Accounting program of the Faculty of Business Sciences belonging to the Colombian university on postgraduate education. Methodologically, the research was carried out under a quantitative approach, the type was descriptive and field design. The sample consisted of 134 public accounting graduate students. The instrument used was a questionnaire with several alternatives. The results show that this group of graduates could be seeking to obtain the academic capacity to adapt to the changing requirements of the organizational environment, since to be dynamic it is necessary to adapt to the constantly changing market environment. It was concluded that the development of society requires the continuous expansion of postgraduate education together with the strengthening of continuous development in the training and cultivation of basic skills of graduates in any area of knowledge and social, economic, of science, technology, among others, where the accumulation of practices and experience is the basis for innovation in postgraduate education.

**Keywords:** education, postgraduate, postgraduate, public accounting.

## Introduction

Graduate education plays an important role in cultivating innovative talents, enhancing innovation capabilities, serving economic and social development, and promoting the modernization of governance systems and capabilities. The tasks of higher education is to continuously optimize the development of nations by achieving the coordinated development of university academic studies and graduate education.

As the pinnacle of national education and new strength of the national innovation system,

graduate education assumes the important mission of contributing and strengthening according to Article 1 of Decree 1001 of April 3, 2006 "the bases for the generation, transfer, appropriation and application of knowledge, as well as to maintain the disciplinary and professional knowledge taught in undergraduate programs. The postgraduate level includes specializations, master's degrees and doctorates" (Ministry of National Education [MEN], 2006).

According to Manzo et al., (2006) postgraduate education is understood as

advanced education and has been subdivided into two equally important modalities: a) Formal advanced education or postgraduate education, a modality that grants academic degrees and is oriented towards intellectual creation or production and b) Non-formal advanced education also called continuing education, aimed at the improvement and permanent professional updating of all professionals.

Similarly, the aforementioned authors point out that postgraduate education has its impact on the training of the professional and argue that such high-level studies only make sense in backward countries if they fulfill a relevant function to socio-economic, human, political, educational development, among others. In this regard, Bolívar & Valencia (2007) affirm that the level of supply that each level of study has differs according to different market elements, where the specializations are the ones with the greatest offer at the national level, this exceeds the offer of the remaining three levels. It also happens with master's degrees.

In this direction, the supply of high-level talents and scientific and technological innovation faces the requirements of the times as one of the main challenges of the Ten-Year National Education Plan 2016-2026, in the construction of a public policy for the training of educators (Ministry of National Education [MEN], 2017). It is to make scale and organization more reasonable for graduate education, given that graduate education takes on the important mission of planting competencies in high-level subjects and is an important cornerstone of national development and social progress.

Anzola (2011, p.5) states that "the general perception of postgraduate studies does not correspond to the needs of the country but to what is good, useful or profitable... And

therefore, a large number of professionals prefer to train outside the country ...", due to the high costs that a professional must invest to pursue a postgraduate degree and then be well paid, many of these professionals choose to train externally. But many universities have begun working to find better ways to track graduate careers and develop relevant courses to equip students to adapt to changing career demands as quickly as possible.

In the literature, it is highlighted that postgraduate education as a university process is a mechanism for regional development (Garzón, 2017), since the concept of development that is taught and promoted in postgraduate courses in the opinion of (Carreño, 2011) are associated with economic growth, as well as culture, peace, human rights and opportunities for all, among others, since it is determined by the competencies of graduates and their competitiveness (Valdés et al., 2012). Likewise, Lara et al., (2018) are linked to the program have impacted on social development processes and economic progress. While for Pereira et al., (2013) the postgraduate allows the graduate in Public Accounting to acquire knowledge and improve skills to efficiently assume the functions inherent to their work performance.

Arévalo et al., (2014, p.87) when making a diagnosis determined the needs of postgraduate training of the Faculty of Administrative and Economic Sciences determined that "it is necessary that the educational offer of the country grows in response to the needs of the productive sector and the public sector and that they also allow to increase the progress in research that guides the country to the frontiers of knowledge". Meanwhile, Valverde (2015) emphasizes that we must rethink postgraduate training today, due to trends, changes and challenges in the university.

For Velasco, (2008) the importance of a postgraduate degree in professionals is given for several reasons: first, professionals with work experience, but have the need to reconsider performance at any given time to improve within their company or change to another. Second, postgraduate training is especially valued in managerial and counseling positions. Third, postgraduate degrees are valued in all areas equally and, finally, in any professional field when special skills are needed that are acquired in this type of formal advanced education.

Paraphrasing Rama (2007) in today's society, postgraduate courses have several characteristics:

- a) Expression of the knowledge society: Articulation of a system differentiated by similar levels and categories and interrelations on a global scale, structured by diplomas, specializations, masters, doctorates and postdoctorates.
- b) Specific field of education: the knowledge expressed in postgraduate courses is part of disciplinary differentiation, and is associated with the technical and social division of labor.
- c) Internationalization and the role of knowledge in the economy. Information and communication technologies have driven the internationalization of education and is given by the new role of knowledge, information and knowledge in economic development. Hence, there is a new relationship between the global scenario and national levels through virtual postgraduate courses.
- d) Relationship between the technical division of labor, postgraduate studies and research. The correspondence in the knowledge of the social and technical division of labor (as an indicator) is represented, as well as the levels of postgraduate courses, which correlate with research.

In this way, the research offers an advance around the scientific field concerning postgraduate education and the need of business science graduates in professional development. In the knowledge society, postgraduate degrees "are the modern form in which the wide and growing variety of disciplines is expressed, and the process by which, associated with the evolution of the social and technical division of labor ..." (Rama, 2007, p.33). While the improvement and professional development in the words of Agüero Aguirre (2008) are based on the requirements of society and the employer sector —know-how, know-how, knowing how to be—. As well as in the work activity of his interest in relation to continuous training (Andrade et al., 2009)

Specifically, postgraduate courses have a real interest in their chosen field and as their main objective develop research skills that may eventually lead to further study in the 3rd cycle (PhD). The search for a postgraduate degree is often done by need for specialization, deepening of their knowledge and increasingly, to promote a better professional integration. This vision of postgraduate education in Higher Education according to Esteves et al., (2018) systematically contributes to the elevation of productivity, efficiency and quality of work

In practice, to know the perceptions of business science graduates when presenting in an integral way the current situation of a Colombian university, on postgraduate education, since the postgraduate is oriented to the preparation of university graduates, with the purpose of updating and deepening knowledge and skills and, in this way, improve professional performance (Bailey-Moreno, 2021) in order to comprehensively improve and the ability to serve society effectively and connote development by

meeting demand as the main line of improvement

Therefore, the objective of the study is to analyze the perceptions of graduates of the Public Accounting program of the Faculty of Business Sciences belonging to the Colombian university about graduate education.

## 2. Method

The research was developed under the quantitative approach, with descriptive field design. Therefore, the profiles of the graduates of the Public Accounting program were investigated to determine perceptions about the improvement of post-graduate education that these professionals have.

The population is a finite or infinite set of elements with common characteristics for which the conclusions of the research are extensive. This is delimited by the problem and by the objectives of the study" (Arias, 2012, p. 82) and was constituted by 226 graduates of a Colombian university.

The sample elements were selected under strict personal judgment for the development of the research, moreover, "the sample rests on the principle that the parts represent a whole and therefore reflects the characteristics that define the population from which it was extracted" (Tamayo and Tamayo 2004, p. 176). Thus, the sample is non-probabilistic or intentional, therefore, obeys the need of the researcher (Namakforoosh, 2007) and is limited by the problem and by the objectives of the study (Arias, 2012), where 134 graduates of public accounting were taken. of which 59.0% are female and the rest male (41.0%).

For the collection of information, the survey was used as a technique, and the instrument was a questionnaire, structured with 19 questions with several response options. This

was based on the theoretical references on graduate education (Manzo et al., 2006; Rama, 2007; Velasco, 2008). It was organized in three blocks that showed all the aspects related to the objectives set. The first block is made up of general questions referring to the personal situation of the graduate. The second block was aimed at examining the limitations of the graduate for formal advanced education and the third block focused on the perspectives of the graduate towards formal advanced education or postgraduate education.

Expert judgement was used to estimate the validity of the content of the questionnaire. Reliability was determined by Cronbach's alpha coefficient (0.762). The collected data were organized and tabulated in Excel spreadsheets. Hence, a descriptive exploration was carried out in the questionnaire in which statistics such as frequency for data analysis and interpretation were included.

## 3. Results and discussion

Next, a description of the results obtained with the application of the questionnaire on postgraduate education is made, where the elements associated with the analysis of the personal situation of graduate students and primary purpose of studying a postgraduate degree were identified, as well as attitudes towards the career, organization and use of time, perceptions towards research and perspectives of graduates for the continuation in academic studies (doctorate).

### 3.1. Analysis of the personal situation of graduates

For the analysis, reference is made to the results found with the aspects related to the general data of the graduate and his economic level. It is noteworthy that 78.3% of the public accounting graduates surveyed are under 45 years of age [distributed as follows under 25

years of age (11.2%); between 26 and 35 years old (45.5%) and between 36 and 45 years old (21.6%)] the rest, between 46 and 55 years (17.2%); between 56 and 65 years (3.7%) and over 65 years 0.7%. (see Table 1).

Table 1. Personal situation of the graduate

Item		Options	No	Percentage
General data	2. Age	Under 25 years old	15	11,2%
		from 26 to 35 years old	61	45,5%
		from 36 to 45 years old	29	21,6%
		from 46 to 55 years old	23	17,2%
		from 56 to 65 years old	5	3,7%
		over 65 years	1	0,7%
	3. Time in years of having graduated with an undergraduate degree	0 (zero) to 2 years	4	3,0%
		from 3 to 5 years old	43	32,1%
		from 6 to 10 years old	32	23,9%
		from 11 to 15 years old	20	14,9%
		from 16 to 20 years old	11	8,2%
		more than 20 years	24	17,9%
	4. Study day that I study in undergraduate	Day	70	52,2%
		Night	64	47,8%
	5. Work experience in the area of accounting sciences	No work experience	3	2,2%
from zero to 5 years		44	32,8%	
from 6 to 10 years old		32	23,9%	
from 11 to 15 years old		20	14,9%	
from 15 to 20 years old		11	8,2%	
more than 20 years		24	17,9%	
6. What value would you be willing to pay for the tuition of the specialization/master's degree (values expressed in pesos)?	Between \$ 4.000.000 to 6.000.000	108	80,6%	
	Between \$ 6.000.001 to 8.000.000"	14	10,4%	
	Between \$ 8.000.001 to 10.000.000"	6	4,5%	
	But from \$10,000,000	6	4,5%	

It is shown in Table 1. That 35.1% of graduates have less than 5 years of having graduated with an undergraduate degree. The rest, between 6 and 10 years (23.9%); 11-15 years (14.9%); between 16 and 20 years (8.2%) and over 20 years 17.9%. Of these, 52.2% studied during the day and 47.8% at night (item 4). In addition, item 5 determined that 32.8% have work experience in the area of accounting sciences between zero and 5

years. The rest have been working in the accounting area for 6 to 10 years (23.9%); 11-15 years (14.9%); from 15 to 20 years (8.2%) and over 20 years 17.9%.

In relation to the economic level, it was verified in item 6, that 80.6% of the respondents would be willing to pay for the specialization/master's degree tuition the amount in pesos between 4,000,000 and

6,000,000. Using own resources (50.7% of them) as a source of financing to study a specialization or master's degree.

### Graduate Limitations to Formal Advanced Education

Table 2. Limiting

Item	Options	No	Percent age
7. Which of the following factors do you consider to be limiting for master's studies?	Lack of time	4	3,0%
	Lack of money	68	50,7%
	Lack of money and time	43	32,1%
	No drawbacks	18	13,4%
	Not interested	1	0,7%
8. Indicate what would be your source of funding to study the specialization/master's degree?	Company where you work	8	6,0%
	Own resources	68	50,7%
	Scholarships and/or grants	8	6,0%
	ICETEX	26	19,4%
	Other	24	17,9%
9. Other factors that restrict when choosing the university where you want to pursue specialization / master's studies?	Focus of the program in the area of work	6	4,5%
	Geographical location	15	11,2%
	Quality of teaching staff	47	35,1%
	Reputation/Prestige of the University	56	41,8%
	Physical facilities	3	2,2%
	Title to obtain	2	1,5%
	Curriculum	5	3,7%

As can be seen in Table 2, the lack of money represents 82.8% of the limitations (item 7) for the graduates surveyed to pursue postgraduate studies, time is another limitation for graduates to complete postgraduate training (35.1%). With regard to item 8, they said that the source of financing they could use would be: Company where they work (6.0%); Scholarships and/or grants (6.0%); ICETEX (19.4%). In most cases, the financing of postgraduate education is usually the responsibility of the graduate himself (50.7%). Other times, some graduate students may be eligible for scholarships from third-party funding organizations. Regarding item 9, it was found that the quality of the teaching staff and reputation/prestige of the University

(76.9%) is a limitation that restricts selecting where to pursue a postgraduate degree.

Considering items 7, 8 and 9, it is concluded that a large percentage of university graduates see postgraduate degrees as an opportunity to improve skills to efficiently assume the functions inherent to their work performance, since they acquire knowledge, which agrees with Pereira et al., (2013), in addition, people who have postgraduate studies could increase their salary by approximately 100%.

But it is considered that the relationship between graduate students and professors/university reputation is much more than the influence on graduate students but rather the trends and challenges in the

university (Valverde, 2015). Therefore, most graduates agree that the training of postgraduate programs there is a relationship between the quality of the university and its professors, hence, some universities are at the forefront because they have considered their academic offer responding to the productive sector and the public sector (Arévalo et al.,

2014). In this direction it follows that post-graduate education and the need of graduate students is linked to professors in relation to: learning aspects, the training method and professional capacity of the instructor, experience and focus of research, passed from a research environment that suits these students.

Table 3. Time utilization

Item		Options	No	Percent age
Use of time	10. What schedule would be the most suitable for your specialization/master's studies?	Weekend (every 8 days)	53	39,6%
		Weekend (every 15 days)	67	50,0%
		Weekly (weekdays)	14	10,4%
	11. How much time per week would you dedicate to the specialization/master's degree? (expressed in %)	less than 20 hours	33	24,6%
		Between 21 to 35 hours	37	27,6%
		between 36 to 50 hours	37	27,6%
more than 50 hours		27	20,1%	

The results of Table 3 determined that 50.0% of respondents believe that an adequate schedule (item 10) to carry out their specialization or master's studies are on weekends and every 15 days. While the others expressed that on weekends and every 8 days (39.6%) and weekdays (10.4%). In turn, respondents stated that the workload (item 11) that could be dedicated to postgraduate studies

are: less than 20 hours per week (24.6%); between 21 and 35 hours (27.6%); between 36 to 50 hours (27.6%) and more than 50 hours (20.1%). It could be inferred that graduate students who devote more time to study seem to be what they like their career and therefore, it would be a boost and a strength for the research that could be presented in graduate studies.

Table 4. Attitudes towards the race

Item		Options	No	Percent age
Attitudes towards the race	12. Will non-formal advanced education or continuing education (courses, seminars, diplomas) be in relation to the degree obtained in undergraduate?	Yes	128	95,5%
		No	6	4,5%

13. Will formal advanced education (graduate) be related to the undergraduate degree?	Yes	128	95,5%
	No	6	4,5%
14. Are you satisfied with your career to continue with graduate studies?	Totally satisfied	47	35,1%
	Very satisfied	58	43,3%
	Satisfied	14	10,4%
	A little satisfied	12	24,0%
	Not satisfied at all	3	6,0%

The results of Table 4 highlight that in item 12, 95.5% of respondents stated that continuing education regarding the completion of courses, seminars or diplomas will be in relation to the degree obtained in undergraduate. Similarly, they declared that the formal advanced education (graduate) to choose is related and in correspondence to the degree obtained in undergraduate (95.0%), which symbolizes a continuity in the permanent training of graduates of public accounting, since it was verified that these respondents are satisfied, very satisfied and totally satisfied in 88.8% (item 13) with their university careers.

It can be deduced that nowadays, more and more people choose to enter graduate school and, because they perceive that a university degree alone will sometimes not give them the same attention as equally or more qualified

Table 5. Level of interest towards postgraduate studies

candidates with graduate degrees, therefore, they decide to continue with their lifelong learning. Although, postgraduate degrees are expensive and many university students distinguish that they are limited in accessing them (see table 2)

These results are related to the approach of Rama (2007) that the characteristics of current postgraduate courses offer graduates of today's society an articulation with a specific scope of graduate education in a given area, as well as with the knowledge achieved in postgraduate courses, which are part of the disciplinary differentiation, and is associated with the technical and social division of labor.

### Graduate Perspectives Toward Formal Advanced Education or Graduate Education

Item	Options	No	Percent age
		15. Are you interested in pursuing postgraduate studies?	Yes
	No	6	4,5%
16. Types of studies you would like to study	Seminars/courses	3	2,2%
	Graduates	5	3,7%
	Specialization	46	34,3%
	Mastery	80	59,7%
	Doctorate	0	0,0%





Regarding the level of interest in postgraduate studies as shown in Table 5, respondents stated that 95.5% (item 15) are interested in pursuing postgraduate studies, with the type of study that respondents prefer (item 16) master's degree (59.7%) or a specialization (34.3%)

Considering items 15 and 16, it can be deduced that the group of graduates in the public accounting career obviously have the ambition and academic interest to continue their advanced studies both formal and their continuous and permanent training (non-formal), which coincides with what was found in the interest towards their career to continue towards postgraduate studies (see table 4)

From this interest, it was found that at present master's degrees are of the preference among the appreciations of this group of graduates with respect to specializations, which contrasts with the affirmation of (Bolívar &

Valencia, 2007) that specializations are the ones with the greatest offer.

These perspectives of graduates in study is of importance because interest as a source of motivation for learning and reflecting on knowledge, and is a significant basis for the cultivation of innovative talents and the production of valuable high-level academic achievements, as it is aimed at overcoming through formal advanced studies and permanent professional updating (Manzo et al., 2006).

What agrees with Andrade et al., (2009) who argue that formal advanced education is necessary, as well as continuing education as a permanent process consider areas of interest in the labor aspect, since to make the most of graduate studies, individual research is for ideas and concepts about something that deeply interests respondents.

Table 6. Main purpose of graduate study

	Item	Options	No	Percentage
Main objective	17. Which of the following reasons motivate you to pursue specialization/master's studies?	To acquire skills and abilities	47	35,1%
		To be more competitive	58	43,3%
		By personal desire	14	10,4%
		Promotion or salary improvement	15	11,2%

In Table 6, it was determined for item 17, that 43.3% of the respondents the reasons that motivate them to pursue specialization/master's studies are to be more competitive. Followed by graduates who stated that their reasons and motivations are to acquire skills and abilities (35.1%). While, 11.2% do it for promotion or salary improvement and 10.0% for personal desires.

As can be seen from the findings, competitiveness is a relative indicator that is expressed from competencies. In this way, this group of graduates could be looking to obtain the academic capacity to mold to the changing

requirements of the organizational environment, since to be dynamic it is necessary to adapt to the constantly changing market environment.

Although, it could be inferred that, among the reasons for being competitive, it has to do with the reasons for having the capacity integrated with knowledge and innovation as the basic core of financial competitiveness, as well as management in companies, among other skills. What is in correspondence with the approach of Velasco (2008), that the importance of a postgraduate degree in professionals is given by the need to

reconsider at a given time the performance to improve within your company or change to another. These competencies for competitiveness in postgraduate studies can be obtained through a deepening in the skills and competencies of a professional field to meet the potential demand of the labor market and immediate impact on the professional sector (Castro & López, 2020).

Thus, the graduates surveyed see postgraduate studies as an opportunity for promotions or salary improvements, which agrees with Anzola, (2011) that the prospects are not determined by what it requires for the development of the country but what is good, useful or profitable, both for universities and

for graduates. Although, the reasons for obtaining skills and abilities are directly related to a higher quality education, especially in scientific and technological areas, because in the opinion of Valdés et al., (2012) the strategic value of knowledge in development in today's societies strengthens the credentials of postgraduates and their relationships with the productive and social sectors (Lara et al., 2018) as well as development mechanisms (Garzón, 2017), including higher education institutions. Therefore, the reasons that motivate the graduates surveyed are more personal than those oriented to regional or national development.

Table 7. Perspectives of doctoral studies

	Item	Options	No	Percentage
Perspectives of doctoral studies	18. Once you finish your master's studies, would you do your doctoral studies?	Yes	108	80,6%
		No	26	19,4%
	19. If so, in what time would you choose to pursue doctoral studies?	Once the master's degree is completed	2	1,9%
		Study after working for a while	58	57,7%
		Work first, depending on employment and economic status	47	43,5%
		I don't think I'll do doctoral studies	1	0,9%

The results of Table 7 indicate that 80.6% (item 18) of the respondents stated that once they completed their master's studies they did pursue doctoral studies. Although, it was determined in item 19, that 57.7% of them said they would study after working for a while, while another 43.5% considered that they must first work and depending on the labor and economic situation they would do doctoral studies. Meanwhile, only 1.9% said that once they finish their master's degree they will start doctoral studies.

As you can see, most graduate students do not want to study a PhD immediately after graduating and seem not to be very optimistic about their employment prospects, in addition, that a minimum group of accounting science professionals do not have the academic motivation of doctoral students as they have with the master's degree or specializations. What could affect the relationship technical division of labor, postgraduate and research (Rama, 2007) for the correspondence in the

knowledge of the social and technical division of labor.

It is inferred that this affectation occurs, on the one hand, in terms of the impulse of students interested in scientific research, since most of these students could have other motivations (such as more employment opportunities, broader social networks, etc.). On the other hand, it disturbs from the perspective of investment in scientific research, because the more time graduate students devote to scientific research, the stronger their academic interest, and with it, the improvement of professional performance (Bailey-Moreno, 2021) and the ability to serve society effectively and connote development by meeting demand as the main line of improvement to the elevation of research, productivity, efficiency and quality of work.

### Conclusions

Analyzing the rationality of the graduate in the area of public accounting and perspectives from the connotation of graduate education, it can be clearly seen that the high level is the obvious particularity of graduate education, which is manifested in the fact that graduate education is the highest stage of education received by individuals, in which it is reflected in the depth of knowledge of the students, since it is the broadest given that the research.

Another feature that highlights graduate education is research. Although, in the research it was determined that it is necessary to promote these processes in graduates of accounting sciences to cultivate the ability to participate in scientific research, since it is an indispensable and important part of this level, since the knowledge that could be achieved through the different courses, are the supports to develop the ability that could be acquired from research practice and exploration when doing work of research independently. That is,

it is the way in which postgraduates in the accounting area can make discoveries and innovations, as well as make transformations in the scientific field of public accounting.

But in the study he established the structures of post-graduate education require quality human talent (teachers) with the capacities and skills to reflect the innovation of graduate education to cultivate the innovation capacity of postgraduates (especially in PhD students) in which novelty, value and novelty can be manifested. In other words, it refers to new theories, new laws, new methods, new designs, etc. Therefore, tutor guidance for postgraduates should be based on directional guidance or a tutoring or group guidance system.

Therefore, it is concluded that the development of society requires the continuous expansion of postgraduate education together with the strengthening of continuous development in the training and cultivation of basic skills of graduates in any area of knowledge and changes both, social, economic, science, technology, among others, where the accumulation of practices and experience is the basis for innovation in postgraduate education.

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