

**PROFESSIONAL DEVELOPMENT STRATEGY FOR TEACHING THE
«VERSAT SARASOLA» TOOL**

**ESTRATEGIA DE SUPERACIÓN PROFESIONAL PARA LA ENSEÑANZA DE LA
HERRAMIENTA «VERSAT SARASOLA»**

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ABSTRACT

This research was conducted due to the need for graduates of the Accounting and Finance program at the University of Moa, Holguín, to master the business software tool «Versat Sarasola» upon entering the labor market, which stemmed from the limited preparation of professors to teach it in the classroom. The objective was to design a professional development strategy for the faculty of this program at the University of Moa, with the main instrument being the design of a postgraduate course aimed at training them in the teaching of this software tool. To achieve this purpose, theoretical and empirical scientific research methods were employed, along with statistical processing techniques. It is concluded that the proposed professional development strategy has the potential to positively influence teaching quality, while also contributing to the training of more competent graduates who are better prepared to meet the demands of today's labor market.

KEYWORDS: postgraduate course; teacher development; business tool; Accounting and Finance

RESUMEN

Esta investigación se realizó debido a la necesidad de que los egresados de la carrera de Contabilidad y Finanzas de la Universidad de Moa, Holguín, dominaran la herramienta informática empresarial «Versat Sarasola» al incorporarse al entorno laboral, lo cual se derivó de la poca preparación de los profesores para enseñarla en las aulas. Se propuso como objetivo: diseñar una estrategia de superación profesional para los docentes de esta carrera en la Universidad de Moa, cuyo instrumento fue el diseño de un curso de posgrado, con el fin de capacitarlos en la enseñanza de dicha herramienta informática. Para ello, se emplearon métodos de investigación científica teóricos, empíricos y técnicas de procesamiento estadístico. Se concluye que la estrategia de superación propuesta tiene el potencial de influir positivamente en la calidad de la docencia, y a la vez en la formación de egresados más competentes y mejor preparados para las exigencias del mercado laboral actual.

PALABRAS CLAVE: curso de posgrado; superación docente; herramienta empresarial; Contabilidad y Finanzas

INTRODUCTION

The emergence and development of the curricula for the bachelor's degree in Accounting and Finance at the University of Moa "Dr. Antonio Núñez Jiménez" have explicitly reflected the impact of the development of information technology tools in Accounting, in addition to Information and Communication Technologies (hereinafter ICT) being one of the curricular strategies to be implemented transversally throughout the program.

In Cuba, the use of the business software tool «Versat Sarasola» has become an essential resource, as it offers the possibility of having a secure, fast, efficient and easy-to-use instrument for Planning, Control and Analysis of Economic Management in companies. In Moa municipality, it is a standard in accounting and financial management; both state-budgeted companies and micro, small and medium-sized enterprises (hereinafter MSMEs) in the commerce and services sector report using this tool to comply with regulations of the National Office of Tax Administration (ONAT). Importantly, the construction company, although not

state-budgeted, also uses it, these being considered strategic sectors for the territory and the main employers of graduates.

It was found that graduates still do not develop all the necessary skills in using the «Versat Sarasola» business software tool. Consequently, its application as a work tool does not achieve perfected control, accounting records, knowledge of financial statements, or precise and efficient economic analysis of companies. Furthermore, there is no faculty prepared to teach this business tool. Hence, the importance of ensuring their preparation.

Education for all throughout life is the supreme goal assumed by UNESCO to characterize the new quality that must be present in education today. The continuous learning process, which spans the entire existence and adapts to the demands of society, is designated by the Commission as Lifelong Education, which represents the key to the 21st century and the fundamental requirement for human beings to achieve ever-greater mastery of rhythms and times, as well as to provide each individual with the capacity to direct their own destiny and provide them with the means to achieve a better balance between work and learning and for the exercise of active citizenship (Delors, 2013).

Several authors have conducted studies on the topic of professional development, including Álvarez de Zayas (1988); Rodríguez & Tenorio (2005); Añorga & Lazo (1994); López (2015); Romero (2023), who contribute important elements for teacher training, highlighting that it enables the continuous improvement of knowledge for better professional performance and that it is a dynamic process requiring constant updating and improvement.

National authors such as Reina (2010); Cabrera (2012); Del Toro et al. (2013); Bles et al. (2017); Pérez (2018) analyze the functions and technological characteristics of the «Versat Sarasola» business software tool and assess its effectiveness in recording, analyzing, controlling and evaluating the results of companies' accounting and financial processes.

Likewise, other authors such as Ricardo & Sarmiento (2003); Salinas (2004); Tumino & Bournissen (2014); Ibáñez, Garau & de Benito (2022) provide significant methodological and theoretical considerations that facilitate

understanding of the formative role played by the «Versat Sarasola» business software tool.

Author Ruiz (2013) proposes a professional training strategy for specialists of the Commercial Directorate at Pedro Soto Alba Company; and Lamoht (2020) proposes a methodology for teacher digital literacy in the use of the Nínive institutional repository, both investigations carried out at the University of Moa.

These works are a valuable precedent for this research; however, an essential deficiency is observed in the need to deep into the topic of professional development in the «Versat Sarasola» business software tool, which, in turn, requires a strategy to follow.

Authors Corrales & Liset (2015) and De Armas et al. (2012) highlight that the purpose of any strategy is to overcome difficulties with optimization of time and resources; strategies are always conscious, intentional and directed toward solving practical problems.

On the other hand, Cueva (2020) diagnoses teachers' training needs in relation to ICT in order to have concrete elements to shape the strategy for understanding and guiding the necessary transformation of Higher Education.

The analysis conducted allows to state the following scientific problem: How can we contribute to the professional development of professors in using the «Versat Sarasola» business software tool in the Accounting and Finance program?

Based on the above, the following objective is proposed: to design a professional development strategy aimed at teachers of Accounting and Finance program at the University of Moa that favors the teaching of the «Versat Sarasola» business software tool; in this way, the professor's preparation in mastering this business software tool will be achieved, thus contributing to the training of graduates who are better prepared for the challenges of the current Cuban business context.

MATERIALS AND METHODS

Scientific research methods from the theoretical and empirical levels were applied.

Theoretical level:

Analysis-synthesis: after its application, the problem was determined, and it enabled the analysis of ideas derived from the study theory of professional development and the need to develop a strategy to achieve it.

Induction-deduction: allowed moving from the particular elements that characterize the professional development of professor in the Accounting and Finance program toward the analysis of the described problem.

The historical-logical method was used to analyze significant moments in the state of the art of professional development present in the transformations of Higher Education and in the study of the curricula of the Accounting and Finance program.

The following empirical level methods were applied:

Survey: Applied to professors to learn their considerations regarding the object of study, as well as their knowledge, mastery and use of the «Versat Sarasola» business software tool, as well as the internal and external conditions that hinder it.

Observation: Allowed obtaining information on the situation presented in the professional development of professors in the Accounting and Finance program.

Documentary analysis: was used to gather theoretical information; normative documents on professional development in Cuban higher education were reviewed, as well as articles, norms, regulations that establish the professors development process, documents dealing with the evolution and use of the «Versat Sarasola» business software tool in companies, and a review of the historical curricula of the Accounting and Finance program.

Diagnosis to teachers: was applied to specify and quantify information related to the level of knowledge of professors regarding the object of study, difficulties present in the evaluation process, as well as the level of knowledge, mastery and use of the tool.

Interviews: with business professionals to gather criteria about the role played by the «Versat Sarasola» business software tool and the performance of students in the work environment.

Mathematical-statistical methods:

Descriptive statistics: were used to determine the average of each measured indicator as well as the sections to which they belong.

RESULTS AND DISCUSSION

Main theoretical-methodological references supporting teacher professional development

Addine & García (2004) define teacher professional development as a set of training processes that enable graduates of pedagogical institutions to acquire and continuously improve the knowledge, basic and specialized skills, as well as the ethical-professional values required for better performance of their responsibilities and functions as teachers, with a view to their comprehensive development. This definition of teacher professional development is assumed, including the professors who participate in the teaching-learning process belonging to Higher Education institutions.

When referring to professional development, it is important to present several criteria. Professional development is a continuous process aimed at professional and human improvement that must respond to the transformations required in the behavior, knowledge, skills and professional qualities of teachers and professors (Álvarez de Zayas, 1988; cited by Romero, 2023).

It is the set of teaching-learning processes that enable university graduates to continuously acquire and improve the knowledge and skills required for better performance of their work responsibilities and functions (Añorga & Lazo, 1994).

According to Rodríguez & Tenorio (2005), professional development aims to contribute to the lifelong education of the professional. Its main functions are: the systematic updating of university graduates, the improvement or reorientation of their performance, as well as the enrichment of their cultural and personal heritage.

Professional development as a transformative and updating process for workers, especially regarding their professional and cultural knowledge, is a real and concrete opportunity to participate in the scientific, technical and technological progress occurring in the company (López, 2015).

The professional development process is conceived through various forms defined in the Regulations for Postgraduate Education, Resolution No. 132 (MES, 2004). Among these forms are: courses, training, diplomas and others that complement them such as self-study, specialized conferences, seminars, workshops and debates. These would provide theoretical-methodological preparation that allows teachers to apply knowledge in practice, multiply the experiences obtained, and deepen methodological work in the different activities of the university, to the extent that they are offered useful tools for its transformation (MES, 2004).

The analysis conducted reveals a social need demanding a response from the university. This need is reinforced by the fact that the Professional Model contains the required methodological guidelines for achieving the professional training of students in the program, which indicate that among the graduate's fields of action is the systematization of accounting and financial processes, particularly accounting and auditing, with the assistance of information technology.

In Cuba, the teacher professional development process in higher education is oriented toward preparation from a strategic conception, based on models that tend to enhance the development of these professionals, without abandoning those that, as part of teacher professionalization, are legitimized internationally: specifically, postgraduate education, research and methodological scientific work, governed by the Regulations for Teaching and Methodological Work in Higher Education (RM 210/07) which sets forth the need of professionals with a broad profile capable of providing immediate responses in their work (MES, 2007).

It is considered important to reference the aspects that define a strategy, as provided by De Armas et al. (2012): "...strategies are designed to solve practical problems and overcome difficulties with optimization of time and resources. They allow projecting a qualitative change in the system by eliminating the contradictions between the current state and the desired state. They imply a planning process in which a sequence of actions oriented toward the goal to be achieved is established, which does not mean a single course. The objectives pursued and the methodology for achieving them are dialectically interrelated in a global plan".

Professional development strategies are a system of personalized actions that allow the implementation, in pedagogical practice, of the use of methods and procedures that enable the transformation of subjects' behavior, as seen in the performance of those involved, leading them to professional improvement and the elevation of the quality of life of human beings who develop within a specific socio-cultural context (Añorga & Lazo, 1994).

The professional development strategy is part of the conception of lifelong education to guarantee the competencies of professionals during their active working life and, therefore, is a responsibility of the university, but also of the institutions where they work (MES, 2019). It comprises the organization of a set of actions that address aspects favoring the development of the educational teaching process projected in the teaching of the «Versat Sarasola» business software tool.

The phases of the professional development strategy that are the solution to the scientific problem are described below:

I. Introduction or foundation. The context and location of the problem to be solved are established, along with the ideas and starting points that substantiate the strategy.

II. Diagnosis. Indicates the real state of the object and evidences the problem around which the strategy revolves and develops.

III. Planning. Short and medium-term goals or objectives are defined that allow the transformation of the object from its real state to the desired state, and the actions, resources, means and methods corresponding to these objectives are planned.

IV. Implementation. It explains how it will be applied, under what conditions, for how long, responsible parties, and participants.

V. Evaluation. Definition of achievements and obstacles that have been overcome, assessment of the approximation achieved to the desired state.

Based on the above criteria, a teacher professional development strategy is proposed to transform the real state into the desired state, which establishes its transformative character. For its conception, the author assumes the definition proposed by Pacheco (2006), which states that a teacher professional development strategy comprises a set of interrelated actions aimed at the updating, complementing, and expansion of teacher knowledge and skills, through the different modalities of professional development such as postgraduate courses, diplomas, workshops and training, which contribute to the teacher being able to face a specific task.

Implementation of the strategy

I. Introduction or foundation

The strategy bases its philosophical foundation on Marxist-Leninist theory of knowledge and relies on the dialectical materialist method for the analysis of the university professional development process from living contemplation (current

state of university teacher professional development), to abstract thought (appropriation and integration of knowledge, attitudes and practices), toward the desired state of university teacher professional development.

As a sociological reference, the strategy takes into account the eminently social nature of knowledge and its implication in teacher thought and action. From the pedagogical point of view, the dialectical interaction of instruction, education, and development is assumed, essential for preparing individuals for life, addressing the problems of the context where they wish to be inserted, while considering medium and long-term trends and perspectives, and being structured in a flexible, open and clear manner that enables the fulfillment of the planned objectives.

II. Diagnosis

The diagnosis was conducted on all professors who are part of the faculty of the Accounting and Finance program at the University of Moa to identify strengths and weaknesses in the teaching of the «Versat Sarasola» business software tool.

III. Planning

Statement of the general objective

The general objective of the professional development strategy is proposed as: to promote among professors of the Accounting and Finance program at the University of Moa the acquisition and updating of knowledge and practices that contribute to the teaching of the «Versat Sarasola» business software tool in the classroom.

Specific objectives include: contributing to the professional development of professors in the Accounting and Finance program to improve the teaching of the «Versat Sarasola» business software tool, thereby fostering the professional and personal development of teachers; promoting critical, reflective, transformative thinking about educational practice and a positive relational and affective climate through cooperation, participation, and dialogue, enabling the activation of motivation, the construction of shared meanings and values regarding the object of development and the process itself.

IV. Implementation

Resolution No. 140 (2019), which establishes the Regulations for Postgraduate Education of the Republic of Cuba, stipulates that the course, as an organizational form of professional development, is aimed at complementing, deepening, or updating the professional training achieved through the teaching-learning process.

The implementation of the professional development actions of the strategy consists of the implementation of a previously designed postgraduate course, aimed at professors of the Accounting and Finance program at the University of Moa.

For its implementation, the time available to professors for professional development is coordinated with the teaching staff.

V. Evaluation

To socialize the proposal, a socialization workshop is proposed with the following objectives:

- Formalize an exchange with workshop participants regarding the content of the proposal, based on their knowledge and professional experience on the topic.
- Enhance the elaborated proposal with the suggestions and recommendations made by the participants.
- Verify the viability of the proposal for teaching the «Versat Sarasola» business software tool to the professors of the Accounting and Finance program at the University of Moa.

The professional development strategy designed and structured in the phases of Foundation, Diagnosis, Planning, Implementation and Evaluation systematically integrates a postgraduate course that responds to the requirements established in Resolution No. 140 of 2019 of the Ministry of Higher Education, and is distinguished by its practical, participatory approach contextualized to the demands of the business sector of the territory.

The assessment of the proposal's effectiveness through the socialization workshop with specialists allows corroborating the relevance, viability and necessity of the strategy, as it is recognized by participants as an effective way to transform teaching practice and strengthen the university-business link in the training of future graduates of the Accounting and Finance program.

CONCLUSIONS

This proposal searches not only to remedy the identified training deficiencies but also to raise the quality of the educational process, ensuring that graduates acquire the necessary skills for their professional performance. The implementation of this strategy represents a relevant contribution to teacher updating and curricular adaptation to contemporary technological demands, laying the foundations for future research in the field of continuous professional training.

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