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Global skills in public accountancy: a vision for the internationalization of the curriculum

Competencias globales en contaduría pública: una visión para la internacionalización de El currículo

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Summary

The article aims for identifying the global skills in public accountancy facing the construction of a vision for the internationalization of the curriculum fit to the dynamics of the globalización. Through a descriptive qualitative methodologic approach the global skills are addressed from the perspective of the Organization for Economic Cooperation and Development (OECD). Then, focus on the internationalization of the curriculum that contributes to the performance of the public accountant in the globalized world.

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Key words

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Introduction

Under the context of the globalización and the tendency to the integration of the economies, the interchange of the factors of production (land, work, capital and technology) in the diverse levels of political and economic integration has considerably increased because of the fast advances in technology, the dispersion of the capital, the increase of the international trade and the efficiency of the transport in global level which have determined and transformed the dynamics in the international system into numerous aspects such as, economic, financial, cultural or the social ones getting to impact the daily life of citizens.

With the increasing interconnection and interdependence of the mentioned aspects, diverse changes have been implemented to look after the necessities and dynamics that have arisen as a result of the constant interaction of the diverse actors in a complex and globalized world. Therefore, within the framework of the multilateral cooperation and regional economic integration, some lineamientos for the educative sector and specially for the higher education have settled down aimed to improve the educative quality and to fortify the bond with the labor market with the objective of responding to the necessities of development of each State.

In a retrospective manner, Birdsall (1999) sets out some demands for the education of century XXI in three levels: individual, which made reference to the human capital, considered as the critical factor in the global scene; the second is at national level, insisting on the good educative policies; and third, the national level and the connection of the demand of education with the economic dynamics. Also, he explained that the education was an individual critical asset and with the increasing integration of the economies and fast technological change jointly with the rise of the international investment, the demand of qualified manual labor in the global scene has been increased significantly in front of those who do not count with education.

At national level, the author set out the education is necessary but non-sufficient for the growth of the country, the level of investment in the education of the country must grow in the same measurement as the direct foreign investment grows and, in that way, inequity decreases. In this sense, the bond between the formation in skills in the higher education and the economic development of the countries in the context of the globalización is clear.

In response to what Birdsall said, the Sustainable Development Goals (SDGs), a reference is made to education (SDG 4), which seeks to “Ensure

inclusive, equitable and quality education and promote lifelong learning opportunities for all” (UN, 2020); it also indicates that education can reduce poverty and inequity by approximately 1.4 percentage points for each year of education (UN, 2016).

Also, the Organization for Economic Cooperation and Development (OECD), within the efforts to improve the good practices through public policies and the international cooperation and respond to contemporary challenges, has established diverse strategies that involve education as central axis. The organization helps nations and individuals identify and develop knowledge and activities that guide better jobs and lives, generating prosperity and promoting the inclusion (the OECD, 2022).

In this context, higher education has a fundamental challenge to contribute to global development and becomes a strategic social investment to achieve the goals of both the SDGs and the commitments established by States within the framework of the OECD. Within the strategies proposed, the internationalization of the curriculum and the establishment of skills that lead students to understand and get along in globalized contexts become relevant to respond to the challenges and dynamics resulting from globalization and the integration of policies and economies of international actors.

That is why this paper aims to identify global skills in public accountancy in the face of the construction of a vision for the internationalization of the curriculum adjusted to the dynamics of globalization. To this end, global skills are first described from the perspective of the Organization for Economic Cooperation and Development (OECD). Then, the aspects related to the internationalization of the curriculum that contribute to the performance of the public accountant in the globalized world are addressed.

Global skills for global citizens

The students of century XXI are immersed in a world highly interconnected, changing and diverse in which the local level is influenced by the global tendencies and the citizens, specially, young people have introduced intercultural encounters to their daily lives, through international trips and the Technologies of the Information that have allowed to approach citizens of diverse parts of the world, which has reinforced itself by the pandemic with the virtuality. Therefore, higher education in its training work can contribute and give tools for its students to develop a global and multicultural perspective at the three levels: local, national and international and that allows an integral development within the global society.

According to OECD (OECD, 2018) , a global skill is a multidimensional capacity, where globally competent individuals can examine local and intercultural questions, understand and appreciate different perspectives and world views, interact successfully and respectfully with others, and take responsible actions for sustainability and collective well-being.

If a deconstruction of this definition is made, the central feature that is underlined is multidimensionality. Although this can be approached from various perspectives and in its semantic construction it complements very well what a professional must be prepared for in the 21st century. Based on a basic definition, according to the Oxford dictionary, (2022) the concept of multidimensional refers to having various dimensions or aspects that can be measured in space or situations (problems).

Multidimensionality can be understood from various perspectives that allow integrating multiple dimensions or aspects. In this sense, it is good to start from the perspective of globalization, understood as a complex process in which markets, business strategies, finance, technology, knowledge, lifestyles, consumption

models, access to culture, management practices, laws and regulations come together, and which are integrated into three specific dimensions: political, economic and sociocultural (Grębosz & Hak, 2015).

According to Grębosz and Hak (2015) , the invention of global society from the increase of interactions between international actors creates a mega trend in the development model of the same society; that is, an inclusion of nations in a society that integrates them all and where there is a unification of values, criteria, customs and lifestyles.

In this sense, the economic dimension refers to business, economic activities, markets, etc. Where as a result of the various forms of integration, from free trade areas, through customs unions to economic integrations, an increasing interdependence develops between the various actors, national and international companies, States, international organizations, among others, due to an increase in the exchange of goods, service, labor force, capital and technology.

Regarding the political dimension, the nation-state presents important challenges to its conception and functionality within the dynamics of globalización, for that reason, simultaneously, States have developed processes of regional cooperation with the intention to respond to the global challenges and to continue exercising their sovereignty. On the other hand, the neoliberal policies that promote the free market and limit state activity to a purely regulatory exercise of social and economic dynamics have been strengthened. In this way, the terrain that States are giving up on the international scene will be replaced by various international organizations of different kinds (financial, international security, political, economic, social, etc.) through bilateral or multilateral cooperation, help to create international norms and regulations based on consensus and the will

to comply on the part of States and international actors for economic growth and the distribution of equitable benefits among all.

The last dimension is the sociocultural one, and it is centered in the structural changes of society, which, as a result of the improvement in transport transcontinental, both marine and aerial, of the progress in communications and the invention of the Internet have created phenomena such as international economic migration, especially from developing countries to developed countries (south to north) in search of better conditions of life and well-being, as well as the increase of tourism and the models of consumption that have strongly been influenced and even modified by the multinational companies through their processes of production on global scale.

Moving on to a second perspective of multidimensionality, education also has this characteristic, which focuses directly on individuals and its learning processes for adaptation to its environments. The cognitive, emotional, and social dimensions of learning are addressed here (Spelt et al., 2017), allowing to integrate knowledge in a significant way, and providing the student with the capacity to synthesize different contexts and realities, and thus, facilitating the extraction of conclusions at different levels, which complements the decision-making process making it more adjusted to the different contexts (local, national, regional, global). Mansilla and Jackson (2012) highlight that global skills equip students with the ability to understand and act on issues of global importance.

In this sense, education plays a strategic role in developing the multidimensionality emphasized by the OECD; so much, that in its governance model where governments, companies, civil society organizations and international organizations that are immersed in the market economy are organized, OECD has created specialized programs such as the Program for

International Student Assessment (PISA) or the Program for the International Assessment of Adult Competencies (PIAAC), the Education 2030 Program, among others.

In order to make pursuit to the aforementioned, the OECD counts on four bodies that constantly monitor to the created programs to fortify the global skills. These are the Direction of Education and Competencies, the Committee of Educative Policy, the Board of Government of the Center for Educational Research and Innovation (CERI), the Board of Government of the Program for International Student Assessment (PISA) and Board of Government of the Program for Teaching and Learning International Survey (TALIS) (OECD, 2019b).

The Direction of Education and Skills counts on three objectives that are directed by the Secretary General of the OECD (2019):

- To offer to assistance to the economies members and associated of the OECD for the planning and management of its educative systems, as well as for the implementation of reforms. The aim is to enable its citizens to develop the knowledge, skills, attitudes and values they need throughout their lives.
- To guarantee that students understand their learning needs and have the opportunity and means to choose pathways to help them develop them.
- To guarantee that the educators count on the knowledge and the capacities to improve their practices and to have a positive impact on learning (p.4).

In this way, the Organization delves into innovation strategies to create educational and training policies that are cutting edge and aligned with the projections and dynamics of the global economy so that students have the tools for their professional and personal development and success in the 21st century.

Global Skills defined by the OECD

Within the prospective strategies proposed by the OECD in the document on the future of education and skills 2030 (2019a) states that education systems must evolve in the same sense to respond to the demands of

society. Therefore, education systems in the 21st century are considered as part of a global ecosystem integrated by diverse actors which have demands both locally and internationally, as a consequence, the key skills to train global citizens are aligned to the following:

OECD Transformative Skills Table

Key skills	Abilities
Use of the tools of interactive form (language, technology)	to use language, symbols and text interactively to use knowledge and information interactively to use technology interactively
Interaction in heterogeneous groups	To interact with other people Ability to cooperate Ability to manage and to solve conflicts
To act autonomously	Ability to act within the “general panorama” Ability to formulate and lead life plans and personal projects Ability to assert rights, interests, limits and needs.

Source: own elaboration from the information of the OECD 2019a

Based on the above, the conceptual and methodological structure of the global skills developed by the OECD is supported by four dimensions (detailed below) and four inseparable factors (see figure 1): *knowledge skills attitudes and values*. In this sense, knowledge is required in particular issues to understand the context, skills to transform this awareness into a deeper understanding, and attitudes and values to reflect on the issues integrating diverse cultural perspectives and respecting the parties involved.

Figure 1 The dimensions of the global skill



Source: the OECD (2018)

Faced with the dimensions, the PISA (OECD, 2018) program highlights four dimensions in the concept of global skill which people need to apply satisfactorily in their day-to-day lives. The first is the ability to examine situations and problems locally, globally and culturally by referring to the effective practice of combining knowledge about the world through critical reasoning to build their opinion on a global issue, those who manage to develop this dimension at a higher level make use of their higher-order thinking skills. The second is the ability to understand and appreciate different perspectives and visions of the world. This requires individuals to examine the origins and implications of others and their own assumptions, which implies a deep respect for the interests of others, their conceptions of reality and their emotions, reaching out to establish meeting points and determine the differences within the framework of respect for Human Rights.

The third is the ability to establish positive interactions with people of different nationalities, ethnicities, religion, gender, or social or cultural status. In which, reference is made to what a global citizen is able to do when interacting with other cultures understanding that rules and levels of formality can vary according to it, in addition to being able to adapt their behavior and communication style according to the context where they are immersed. The open interactions demonstrate relations in which all the participants count on the high sensitivity and curiosity allowing them to engage with others and their perspective.

The fourth is the ability and willingness to carry out constructive actions towards sustainable development and collective well-being. This focuses on the active role that people, and, especially, young people have as active members of society in the protection of human rights, respect for human dignity that lead to the improvement of the living conditions

of populations in vulnerable conditions, for example, migrants, victims of conflicts, etc. The objective is to build a more just, peaceful, inclusive and environmentally sustainable world.

Therefore, the articulated development of these dimensions with the four factors allows the development the skills and abilities necessary to combine disciplinary knowledge and thought models in students and global citizens that lead them to question, analyze both qualitative and quantitative data, argue, explain phenomena and develop positions in front of a local or global problem, making use of traditional and digital media in the information age.

Internationalization of the curriculum in higher education in Colombia

For several years, there has been a marked expansion of the processes of internationalization of the curricula taught by different institutions in higher education. It is usual for these institutions to set objectives to dynamize the key factors involved in guaranteeing university quality. In addition, it is common for universities to become key social actors in promoting and disseminating knowledge. On the other hand, it is important to recognize that universities admit very diverse communities (social, scientific and academic) which work jointly with peers from other institutions to create new knowledge in the different areas of scientific knowledge.

Regarding the definition of the internationalization of a curriculum, for Aponte (2016), this should be understood as an expression of several elements, which have the ability to interrelate within the framework of the institutional values of an organization. But, in addition, it follows the identity of the institution and must be integrated with the intercultural, multidisciplinary and international dimension of the institution. All of the above is described based on training professionals with extensive skills to interact professionally and socially in the different social

contexts that occur in a globalized world. Other definitions describe the internationalization of the curriculum as a purely institutional process with tendencies to incorporate multicultural, global and international dimensions into the administrative and academic processes of all universities. This is done in order to achieve good levels of academic quality, transnational skill and institutional development.

On the other hand, Ramírez (2013) assures other concepts have been added to the internationalization of higher education, delimitations and definitions that have to do with the international harmonization of educational systems, an issue that is closely related to the globalization of education and the agenda of current governments for the development of an education policy without borders. For this reason, the internationalization of curriculum should not be reduced to a strategy, but should be understood as a complete culture of educational quality and competitiveness that is created based on the requirements imposed by the knowledge society.

In Colombia several processes of internationalization of curriculum in higher education have been carried out during last the 20 years (Ramírez, 2013). The processes began with the need for several students to be able to relate or open to the world to acquire other skills, which were necessary to confront the challenges imposed by the dawn of globalization, which from that time were already being envisioned. Arango and Acuña (2017) affirm that the international mobility of teachers and students is still an essential aspect to promote the internationalization of curriculum. However, the different higher education institutions chose to create other strategies that facilitate coverage, because the percentage of students who can finance their departure abroad to study is really low.

However, an important milestone in the internationalization of formal higher education is the initiative of the National Board of Rectors members of the Colombian Association of Universities (ASCUN for its acronym in Spanish), during 2003, which sought to propose internationalization as a main issue for the country's educational agenda and culminated in concluding that for this it was necessary to work along the lines of teacher mobility, student mobility, curriculum development, credit transfer, information and communication technology, quality of virtual or distance education, and curricular recognition (Ramírez, 2013). With this in mind, the Colombian Network for the Internationalization of Higher Education (RCI for its acronym in Spanish) was born, which established as missionary purposes to generate an inter-institutional alliance that would allow the processes of internationalization in Colombian higher education, while promoting a great cooperation between the institutions of the country and with the rest of the institutions worldwide. In Colombia, the RCI promoted this process by conducting studies focused on raising awareness and training of university communities on the subject and the issues related to it. With this, it was decided to motivate all sectors for the conception of internationalization as an important element for the institutional culture of universities.

During the last decade of the twentieth century, a large group of private and public universities, recognized for their high academic quality and coverage, created policies and strategies to give rise to actions and highlight expressions related to internationalization and the creation of International Relations Offices (ORI for its acronym in Spanish) (Ramírez, 2013). These offices have the purpose of signing and executing international cooperation agreements for academic mobility, exchanges, double degrees and internships of the participating students. Furthermore, the ORI have succeeded

in consolidating joint research processes involving foreign scientists, teachers and students. Recently, the ORIs are making an incursion in the obtaining of international accreditations of some academic programs. Evidently, most of private and public universities of the country not only they institutionalized the different policies of internationalization through the implementation of organizational and operational structures, but they also formulated strategic and functional plans to conduct actions aimed to the internationalization of the curriculum. Nevertheless, it is possible to ensure that the process of internationalization of the curriculum was - and is - the ideal mechanism through which internationalization was inserted into the academic dimensions of undergraduate and postgraduate programs in Colombia.

Today, all the internationalization strategies that are executed and implemented in higher education institutions allow to foster and generate links with international universities thanks to the networks, agreements and alliances that have been reached during the last decades. The foregoing has shed light on the possibility of gaining more visibility for Colombian universities and, likewise, creates the possibility of having multicultural knowledge that strengthens the aptitudes and skills of the comprehensive professionals, regardless of the field of study. According to Arango and Acuña (2017), the internationalization activities that are currently implemented in the universities are reduced to student and teacher mobility, offer of remote courses, offer of short courses and internationalization of academic curriculum of the programs. In general, these elements contribute to the participants' experience while contributing to the local, national and international recognition of universities (Ramírez, 2013).

In other words, it is necessary to recognize that globalization implies a high transnational flow of knowledge, cultures, technology, economies and

values. For this reason, the internationalization of higher education can be defined as a proactive response to the consequences and impacts produced by a globalized world like ours. Thus, higher education institutions have the obligation to respond competently to the demands of internationalization in order to confirm its validity and social relevance, within the framework of the educational missions they have established at the local, national and international levels. In this context, the internationalization of curriculums is vitally important for the process of quality assurance in Colombian education and, in turn, is a process that, as an element of educational quality, must be the center of attention of the accreditation guidelines for high quality of institutions, meaning a transversal factor to the quality conditions evaluated by the Ministry of Education.

Following this idea, Arango and Acuña (2017) have assured that the issue surrounding the internationalization of Colombian higher education is not a mature element or that it is widely developed in a large part of the universities, despite the efforts that have been made from them in this issue. For that reason, it is possible to affirm that its priority for the actors of the educative system is not clear. Taking this into account, it is essential to begin to conceive the internationalization of the curriculum as a fundamental and strategic action that is directly linked to the growth of universities and their positioning in society. This is specially certain, every time the world of the education is in constant change thanks to the accelerated technological changes that daily happen and, additionally, open new possibilities of academic training outside universities.

On the other side, the internationalization of the curriculums acquires relevance as a set of actions, objectives and principles that generate some impact on the totality of the life of university campuses of Colombia. Likewise,

it is necessary to say that the curricular contents of undergraduate and postgraduate programs must maintain as a quality condition the inclusion and development of comprehensive academic activities in the curriculum, which, in addition, have the responsibility to provide contents and conceptual, language, pedagogical, socioeconomic and cultural elements for professional practice within the framework of a world increasingly connected itself. University curriculums must serve a process of transformation to incorporate international dimensions in the disciplinary knowledge of all epistemological branches, curriculum, learning ways and bilingual programs, since the internationalization of the curriculum is very useful to create innovative evaluation processes and other pedagogical proposals more adjusted to the context of the 21st century (Aponte, 2016). Therefore, it is a key element that serves the comprehensive transformation of higher education and is, in turn, a suitable strategy to enhance the comprehensive training of university students.

The internationalized curriculums can follow approaches developed to establish intercultural skills in the students, perceiving them like citizens of global category, that is why their preparation for life and work must occur in agreement with multicultural and useful guidelines to be able of performing properly in the context of current economy and policy. Therefore, the internationalization of curriculum for the training in public accountancy is, indeed, a process transforming, extremely able to extend disciplinary borders to take control of other international and cultural dimensions in the knowledge, but in the practice (Hudzik, 2011). Also, it is a quite useful element for the innovation of education and learning processes in the area, since it facilitates the acquisition of new and different cultural dimensions in the knowledge and, parallelly, is a new pedagogical proposal that is centered in students and the active

learning, whereas it adapts and it recognizes the technological advances that in the future could replace some functions of graduates. Other advantages of the internationalization of the curriculum are promotion of mutual respect among students thanks to the recognition of diversity and the foreign; new pedagogical challenges that modify old methodologies; addressing the elements required for higher education rankings that evaluate the internationalization of higher education institutions and their quality; generation of new ways for inclusion and the promotion of equity by providing all students with opportunities to develop knowledge, skills, values and aptitudes for life and the globalized world of work; creation of tools for the improvement of lectures and professors; development of intercultural skills throughout the university community, and development of critical thinking (Gacel, 2012).

Strategies for the internationalization of the curriculum

Strategies for the internationalization of curriculums must have an impact on the mission sectors of higher education. That is, research, university projection and teaching. In addition, the procedures to design and establish this type of university internationalization must respond to international trends and integrate the conceptual developments published in the literature on this subject. For Gacel (2008), the internationalization procedures are constructed based on the particular situation of each system of higher education, its strengths, limitations and greater weaknesses, which have potential to give rise to the pertinent strategies with the purpose of fortifying the educative quality. However, in the context of the globalización that I have highlighted, the university faculties would have to establish directives to create strategies that add positive values in the competitive surroundings, which allow to maintain and to offer an effective preparation and of quality to

professors and learners who wish to extend the international context to acquire the general knowledge that the world grants the community. In this way, the faculties must consider specific and strategic main ideas for internationalization, which must be ideal for professional profiles. In turn, these strategies must involve and include the entire interested community, starting from approaches of knowledge and exploration of new ideas of future graduates.

On the other hand, the criteria of curricular internationalization should be based on university planning processes and, in addition, should be perceived as comprehensive parts of an institutional growth plan. In addition, the analyses and reflections of the criteria, which must manage the strategies, have to be given from the practice of creative and critical thinking in order to be able to determine the consequences that internationalization has for an academic unit. It is necessary to emphasize that the construction of proposals for the incorporation of the curriculum in the international component of the institutions of higher education could determine its general missions and specific based on the contextualización of the concept of internationalization in the higher education of 21st century in the social, political and economic circles, as well as in the elucidation of opportunities and challenges for the universities regarding the internationalization of the higher education (Gacel, 2012).

Within the strategies of internationalization of university curriculums, some authors like Of Zan, Paipa and Parra (2011) emphasize the importance of starting up programs and particular courses of international character, certainly, by ensuring communications and the convalidación of subjects, stays, internships, work thesis, which would allow universities to participate in processes of evaluation and international accreditation to obtain excellent accreditations of academic quality. Likewise, this

would make it easier for students who want to emigrate to validate their university degrees in the international spheres. In addition, progress would be made in the international publicity of the university and academic programs.

It is pertinent to clarify that the proposals or strategies that are created to achieve the internationalization of the curriculums are not, in any way, subjects or special subjects within the curriculum. In reality, these should be seen as sets of content and teaching methods that allow students to explore other perspectives in their professional discipline to understand and respect national and international diversities, while acquiring several communicative skills to be able to respond in creative, innovative and respectful ways to new ways of interrelation. A first strategy to achieve the internationalization of curriculums refers to the creation of continuous training, which is known as extension lines. Within this framework, universities are constituted as strategic allies to present dynamically social inclusion in the productive method, through updating and academic training during the life cycle. The programs that arise in this strategic line are short courses, diploma courses, seminars, winter or summer courses. The call for applicants must be made at the national and international level.

Secondly, it is possible to have fairs, activities and events that bring together a large number of students, such as webinars, congresses, mobility fairs, workshops on cultural exchanges between specific countries, conversations on cultural aspects of a country of interest and cultural exhibitions. It must be said that, comprehensive internationalization activities are a list of actions to know how much progress is made in incorporating the international dimension within university efforts, both at the institutional level and in academic programs (Ramírez, 2013). Among other advantages, the above-mentioned activities are highlighted by the

creation of international scientific networks and programs, the dynamization of the educational offer, the search for double international degree in undergraduate and postgraduate studies; the activation of international inter-institutional agreements; the materialization of alliances for the execution of programs and extension projects that imply cooperation for the development of foreign countries and institutions, and the active development of joint projects that generate scientific production applicable to various contexts.

Thirdly, it is fundamental to establish a series of criteria for the internationalization of the curriculums. Thus, Madera (2005); Gacel (2007) and Bebeitone et al. (2007) have argued that the aforementioned criteria should be incorporated only in accordance with the characteristics of the educational context in which it is located; its possibilities and opportunities for creation. Moreover, taking into account the political and social situations that the country of the university is going through. At this point, it should be noted that internationalization must be part of the educational project and, therefore, must be reflected in the curricular proposals created by the academic units of the universities. For Ruiz (2005), educational programs projects define the identity of higher education institutions in the midst of dynamic and progressive processes that are specifically established for the consolidation of teaching teams.

The aforementioned facilitates curriculum management, focuses on the forms of coordination and organization of organigrams, processes and operating rules, along with the models of citizens and society that are developed in the institutions. Therefore, it is worth creating programs to assess the expansion of horizons that facilitate the reception of new experiences (Aponte, 2014). With this, it is possible to encourage students to share their knowledge and knowledge with the rest of society and,

at the same time, adopt new experiences that allow them to be part of other cultures and the resulting knowledge, actively incorporating them into their daily lives. However, it is possible to ensure that internationalization has to go through insertion in the educational project so that from the organizational processes strategies are organized that positively impact the curriculum.

However, all proposals for internationalisation must be adapted to the specific context of the university because this is what ensures the coherence of skills and also ensures the coordination of initiatives to promote the proper development of students. However, we must not lose sight of the fact that the flexibility factor of the curriculum is, in fact, the first step to be able to develop the criteria, programs and strategies for its internationalization (Upegui, 2007). In this respect, the current of globalization that has been influencing the educational system pushes it towards openness and a strong increase in relations are the different actors of western societies. Understanding the contexts in which universities are located is key to facilitate the way in which the criteria for the internationalization of the curriculum in educational processes are implemented (Orozco, 2009). The flexibility of internationalisation is therefore closely linked to openness to innovation. In other words, by being open to change, to what is diverse and novel to us, which forces us to break down restrictions, barriers and borders to establish contacts and connections that are useful for academia and the world of work. In any case, the insertion of internationalization in higher education institutions corresponds to cultural development and compliance with policies that have been drawn up by modern states (Aponte, 2014).

Therefore, it is possible to affirm that policies on internationalization have been accepted responsibly and diligently by the institutions of higher education in order to guarantee the educative quality. Moreover, it has guaranteed

the quality of education, the competitiveness of Colombian universities and their recognition within international university communities. On the other hand, the incorporation of the international aspect in the university requires a series of processes of apprehension of the concept, but also its significance at the level of approaches, components, typologies, knowledge, operationalization and sectors, which must have a constant and active participation through their permanent training. The governing boards of the institutions have to legislate in relation to internationalization policies, in turn, formulate the strategies that will be used for implementation in the university community. On the other hand, the international relations offices have the responsibility and commitment to provide the terms, guidelines and internationalization regulations for the incorporation of higher education institutions into the strategic plan (Ramírez, 2013).

As established by Aponte (2014), successful internationalization processes require good leadership in the groups of teachers and deans, in addition to the organizational support of the directives because language courses and activities that expose interculturality are not sufficient. It is necessary to make curriculums, their regulations and create financing options more flexible. Likewise, it is vital to pay attention to the structural changes that the institution undergoes over time, since these do not only impact the curricular plans of the programs, but, in some way, change the pedagogical methods.

In another order of ideas, the internationalization of the curriculum is impossible without international programs that unify different types of academic offers (Aponte, 2016). That is, study programs that include curriculums with international topics, curriculums with foreign comparative methods, educational programs for the training of students who can exercise in any international environment, interdisciplinary

educational programs, educational content given in different languages from the mother one, programs with double degrees, curriculums that have parts that must be studied in another country, content modules taught by teachers linked to foreign universities, curriculums that allow continuous interaction with other students - either in person or virtual-. It should be noted that strategies for the internationalization of curriculums must be constantly improved and updated. In addition, the will of the university community is necessary, since it is not only about imparting a set of international ideas but the development of skills that often have to do with teamwork and other soft skills (Ortiz, 2015).

Global skills and the Internationalization of programs of public accountancy

With regard to internationalization in disciplinary aspects, mention should be made of international subsidiary organizations of the United Nations system, such as the United Nations Conference on Trade and Development (UNCTAD), which have created strategies for the harmonization of international accounting rules through the ISAR project, which has organized, through an intergovernmental working group of experts, the improvement of the quality of reports with the intention of facilitating financial stability, domestic and international investment and economic progress, and in this way promoting the exchange of good practices, the construction of concessions, guiding documents, and providing technical assistance on issues related to the financial aspects and the implementation of the Sustainable Development Goals (SDGs) (ISAR, 2022).

In this regard, Marín Montoya (2010) highlights that within the framework of ISAR there was a need to develop broader professional skills in public accountants which provide them with skills that allow them to face the developments of the increasingly globalized economy; for this

reason, they propose the World Curriculum for the training of professional accountants:

The model curriculum has been developed to provide the international community with a description of the technical subject areas that a student must master to become a professional accountant. The curriculum is part of a larger program to create a benchmark for the qualifications of professional accountants which, if followed, would enable them to better function in and to better serve the global economy. Thus, the curriculum is intended to serve as a guide to the technical content of the training of the professional accountant. It is precise to distinguish it from the basic knowledge and the qualifications that the applicants also need to participate in an interdependent economy. Lastly, it should be mentioned that the detailed curriculum is merely the starting point for countries desiring to harmonize its educational system to meet global requirements. Each country that adopts the curriculum and elaborates the corresponding programs has to determine the time that must be dedicated to each module, and to adapt its content to the national necessities (UNCTAD, 1998).

Therefore, with clear guidelines through consensus among the various actors involved in accounting activities at a global level, it allows States and higher education institutions to develop programs according to global needs and above all relevant to the professional performance of graduates anywhere in the world, facilitating the validation of these and the exercise of the profession without main conceptual restrictions in the structural elements of the discipline.

It should be noted that at the national level the resolution 3459 of 2003 of the Ministry of Education “defines the specific quality characteristics for undergraduate training

programs in public accounting”, where Marín Montoya (2010) indicate that there is a similarity between what is stipulated with UNCTAD in the plan and the guidelines given by the Ministry of Education.

Therefore, after making the tour of global skills and the internationalization of the curriculum in the panorama of higher education, it is relevant to stop at public accounting programs in Colombia, since, because of globalization and the rapid changes that are taking place in economies and markets, professionals in public accounting have had to adapt to the dynamics of the integration of economies. It is there where universities must adjust their curriculums and include global skills to strengthen the internationalization of the curriculum both in the disciplinary aspects and in the more general aspects required by any professional in the 21st century.

Conclusion

The phenomenon of globalization and its evolution in modern history has led international actors to question various aspects of life in society and take them to global scenarios that lead to the construction of the concept of global citizen. Therefore, reflections on how to prepare students for contexts or jobs that, perhaps, have not yet been created in a context of an interconnected society, generate quite significant challenges for higher education. That is why the global skills established by the OECD serve as a reference framework for programs at the general level so that students and graduates acquire through them that adaptive capacity in which they appreciate the different cultural, socio-political and economic perspectives and can integrate them into the understanding of the world in a respectful and responsible way that leads to collective well-being and sustainable development.

Likewise, the internationalization of education is an indispensable tool to integrate holistically

global skills with disciplinary issues, therefore, the internationalization that higher education institutions develop cannot be limited to the good functions that the International Relations Offices perform. Although, they generally carry out good efforts to dynamize academic mobility in two ways, they need a greater scope or development in a comprehensive process capable of organizing and permeating teaching, research and educational extension in universities.

On the other hand, the incorporation of criteria and strategies for the internationalization of the curriculum in the different undergraduate and postgraduate programs requires planning processes that are rigorous in the administration and management of academic programs in the general organization of the institutions. This makes possible to make greater and better use of resources together with a greater organization of the processes required for internationalization. Finally, the curriculum management of internationalized curriculum must be flexible in order to incorporate the possibilities of individual growth, and, in turn, the collective development of the entire community involved.

The reflections, discussion and analysis around the implications from incorporation of the criteria of the curriculum is a key step for the coherence between the missionary purposes of the institution and the development of educational proposals, which is why this must be an organized component throughout the training processes and plans created specifically for the internationalization of the curriculum.

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