

Gestión económica y su relación con la calidad educativa en las instituciones educativas

Economic management and its relationship with educational quality in educational institutions

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RESUMEN: El desarrollo de una educación gratuita, masiva y de calidad es una de las grandes conquistas de la Revolución cubana, cada año en la nación se destinan cuantiosos recursos en función de su realización y perfeccionamiento con el objetivo de incrementar sistemáticamente la calidad educativa en las instituciones del país en los diferentes niveles, para ello se requiere de una eficiente gestión económica orientada a planificar, organizar, implementar y controlar los recursos materiales, financieros y el capital humano en función de alcanzar estos objetivos previstos como respuesta a las demandas sociales y económicas del país.

Palabras clave: Gestión; Gestión económica; Indicadores de gestión; Calidad educativa.

ABSTRACT: The development of free, massive and quality education is one of the great achievements of the Cuban Revolution, every year in the nation, large resources are allocated in function of their realization and improvement with the aim of systematically increasing the educational quality in educational institutions of the country different levels, for this it is required of an efficient economic management oriented to plan, organize, implement and control the material and financial resources as well as human capital in function of reaching these intended goals in response to the social and economics demands of the country.

Keywords: Management; Economic management; Management indicators; Educational quality.

Introduction

Educational management based on an economic conception became an unavoidable need at the international level in the 1980s; until that time, researchers related to the Educational Sciences had barely reflected on these aspects, which today constitute essential elements of the knowledge system of the Economics of Education.

At that stage, the impact of the economic crisis on educational systems and educational institutions constituted a starting point to deepen studies related to efficiency, efficacy, effectiveness, human capital formation, use of resources and quality, among others. Researchers such as De la Peña (2017), Febrero, Rubio and Neufville (2019), Puentes and Rubio (2019) as well as Puentes, Rubio and Cabrera (2020) focused on the search for feasible alternatives to maintain, despite this crisis, access to education, levels of educational activity, its social relevance and the increase of educational quality, among other aspects related to international policies for quality education for all, directed from UNESCO and those particular to our country.

Currently, in the field of pedagogues and researchers, there is a certain resistance to consider and carry out studies related to economic management and its impact on educational quality. Among the main causes that provoke this attitude is the reluctance in the conception of education as an economic activity, in which a social benefit is obtained as a result.

Education in Cuba has the challenge of satisfying our social demands, the transformations generated by the process of updating the Cuban economic model as a synthesis of the economic battle and the increase of educational quality constitute challenges in the framework of the third improvement, maximizing the effectiveness of the set of influences that affect the integral formation of students is indispensable.

In the last decade, efforts have been made to increase the impact of institutional management in the consolidation of students' educational quality with emphasis, among other elements, on economic management. However, the exploration related to existing references on economic management in the context of Educational Sciences reveals that there are not many results available as contributions from research, implementation and validation from practice in educational institutions.

The situation described reflects the need to deepen the study of economic management as a basic component in the fulfillment of the institutional mission in order to achieve greater efficiency and effectiveness in the use of all allocated resources, as well as the actions of human capital in order to increase the quality of the educational service provided, enhancing the formation and development of economic culture in the new generations.

Development

The aspects related to management have been addressed by dissimilar authors, it is related to the action of one or more subjects to achieve a specific objective or purpose and constitutes a main dimension in the purpose of achieving good results in the quality provision of educational services, which implies the need to know, understand, interpret and assess the context to respond to the social demands raised and manage the necessary change, prior knowledge and preparation in order to take advantage of the strengths and opportunities of the institution and the environment to enhance the essential continuous improvements, as well as minimize weaknesses and threats.

Management must be characterized by a broad vision of the real possibilities of each educational institution, it implies ensuring the efficiency and effectiveness of institutional educational projects through a set of integrated multisectoral actions of an administrative, pedagogical and functional nature that lead to the preparation and use of competent personnel to achieve the planned objectives, as well as to satisfy social demands, representing the capacity and possibility of participatively forecasting the change required to guarantee results, defining actions and resources of all kinds to achieve the proposed goal.

From the economic perspective, the term management is used from the paradigms that predominate in the so-called society of intangibles, its processes, methods and techniques, among which stand out the quality and knowledge management systems, management with a process approach and human capital management, among others. In Cuba, this term is widely used in the current economic model and the guidelines of the economic and social policy that incorporates the guidelines and policies approved for the social and economic development of the country.

It is considered that management is the process through which institutions define objectives and evaluate the results achieved in order to redesign actions in function of their continuous improvement. It involves all the components of an organization, the framework of internal and external institutional relations established, the existence and coherent articulation of all the material and financial resources and the human capital indispensable to achieve the objectives conceived in correspondence with the social demands and the context.

Among the objectives of Cuban education is that of designing, guiding and controlling the policy related to vocational training and professional orientation of the new generations, in correspondence with the needs of the country's socioeconomic development and the social function

of facilitating students' acquisition of knowledge, training and development of skills, abilities, habits, norms and essential values necessary for their insertion in the social and productive life of the country.

Management in educational institutions must be characterized by the active and conscious participation of all those involved, in an environment of two-way collaboration with all community agents and agencies that can have an impact on the quality of education, supported by economic management that facilitates decision-making based on the material plan and the budget, It favors family and community involvement in the rational use of resources, an adequate conception of savings based on permanent and assertive communication, the continuous improvement of living and study conditions for students and workers, and the analysis of the budget associated with management indicators that guarantee the efficiency and efficacy of the process.

Among these indicators are considered the attendance of workers and students, quality of the classes taught, decrease in the exodus of teaching staff, school retention, efficiency in the cycle, contribution to the budget for the use of the workforce and contribution to social security, as well as the use and care of the resources of material base of study and life, all with a direct impact on the integral formation of the new generations and, therefore, significantly transcendent in time.

From the theoretical point of view, it corresponds to the economic management to carry out the activity of a company, budgeted unit, organization or institution with efficiency and effectiveness in order to achieve the conceived objectives and these will be in correspondence with the management carried out, in the case of educational institutions it favors the social recognition of these, conditioned by the integral quality of the service provided.

Economic management is assumed as the set of interdependent processes, oriented to plan, organize, implement and control in an effective and efficient way the material and financial resources and the human capital in order to achieve the objectives proposed by the entity from general and particular organizational procedures that can contribute satisfactorily to the fulfillment of the mission.

The results of economic management, seen in educational institutions from the perspective of achieving the highest possible integral educational quality and considering education from an economic point of view, are focused on the social benefits contributed to society from its formative function, with emphasis on socialized knowledge as a result of promoting autonomous and creative

learning that, to the extent of increasing the educational quality in the institutions, has a significant social and economic impact.

Economic management in educational institutions has a direct impact on the formation and development of an economic culture in workers, students and the community as a whole, understood as the internalization and reflection of knowledge, skills, attitudes, behaviors and ethical-economic values of all those involved with respect to the system of economic and social interactions that contribute to the formation and preparation to successfully perform their responsibilities with a comprehensive approach.

At the individual level, training and developing economic culture implies, among other aspects, having information on the world economic situation and its impact on the national and local ones, understanding and valuing the results achieved from the use and care of resources, being convinced that economies emerge from creative and responsible work and that it is impossible to spend more than one's income. Therefore, when referring to quality education, it is unquestionable that educational institutions, agents and community agencies have a decisive role to play in the formation and development of economic culture in students and in influencing society as a whole.

An adequate preparation that favors economic management is, undoubtedly, an imperative need for leaders and workers of educational institutions which, in close relationship with the family, economic and social territorial actors, have the social responsibility to contribute to the integral formation of new generations from a sustained increase in educational quality.

Economic management is recognized as one of the processes inherent to the educational activity with a direct incidence in the formative process given its impact on the quality of this and, from an integral formative dimension, the contribution to the formation for and from the work of students and workers with a community incidence.

In order to achieve a training process with the quality demanded by today's society, we consider the interrelationships between all the protagonists, both internal and external, their diverse particularities, resources of all kinds, potentialities and needs that constitute mediators in the essential training activities, without ignoring basic intangible resources such as knowledge and experience that are part of the organizational culture, This has an impact on the social benefits provided by education in the short, medium and long term, which affects the formation of highly competent human capital, demonstrating the value of quality education as an indispensable

investment for the sustainable and sustainable social, economic and human development of a country.

It is significant in the analysis of economic management from and for the fulfillment of the social mission of educational institutions that it is repeatedly observed that there is no adequate correspondence between the conception of the processes inherent to their operation and economic planning, which has repercussions on the material and financial assurance of numerous activities to the detriment of educational quality. On the other hand, economic-financial management usually shows a short-term operative treatment, with a marked reactive approach in relation to daily difficulties, ignoring, on many occasions, the increase in the levels of activity and quality demanded by the institution and society in the medium and long term.

Economic management is directly related to the successful fulfillment of the institutional project conceived by each center, which should enhance the increase of educational quality by ensuring a correct demand, planning, distribution and control of material and financial resources in an environment of necessary efficiency and effectiveness on the part of all beneficiaries.

In reference to the concept of quality, both in its more contemporary meanings and in others prior to these, it is considered as a product of human activity in a historically and culturally determined context, so that understanding the concept from this argument, as well as considering the general and specific conditions in which our knowledge of it is produced, favors the position of acting in function of responding to the demands of the prevailing reality with the ability to contribute to its transformation from the integrality in the evaluation of the significant and relevant aspects.

Quality is conceived as the set of qualities valued in a given time and situation, which reflect the way of being and acting in the educational institution. The improvement of this implies aptitude, efficient management of all resources and human capital, efforts and actions necessary and sufficient to achieve the objectives set by the institution (Moreira, Fleitas, Véliz & Vínces, 2017).

The above conditions the institutions and sets the challenge of raising the quality of their processes despite the limitations of material and financial resources, which implies that, in order to meet the demands and requirements of society, the optimal use, control and savings of these resources is indispensable in order to achieve an increasingly effective link between the results of education and the socioeconomic development of the country.

In the evaluation of economic management and educational quality, it is necessary to consider both the performance of the specialized structures designated for this purpose and that of all workers, students, families and the community, given their incidence, interaction and impact on the other processes that take place in the educational institution, and to evaluate how to ensure the efficiency, effectiveness and efficacy of all the processes involving all the actors involved.

Educational quality is considered in relation to the degree to which the educational institution responds to the demands of the socio-historical context and adapts to the training requirements of the territory, based on an approach centered on each individual, which implies efficient economic management, the correct management of all pedagogical resources and their improvement in terms of learning and exchange of knowledge among all the subjects involved.

The aforementioned strengthens the criterion that educational quality must be assessed from a multidimensional conception, involving all the processes linked to the educational fact in a given social and historical context, based on the demands made by the social system to education, which are changing in time and space, thus making its relevance concrete. That is to say, what may be considered educational quality for a given social environment or period may not be so for another.

The quality of education is described on the basis of the characteristics of the process in general and the results achieved in the formation of the individual, which will be historically and socially conditioned, acquiring a particular expression on the basis of the philosophical, pedagogical, psychological and sociological paradigms mostly assumed in a given social context.

Since the last decade of the 20th century, most countries, particularly in Latin America, and Cuba is no exception, have experienced a growing interest in taking on the challenge of improving educational quality based on its relevance and social commitment.

With the purpose of influencing the fulfillment of the objectives of the 2030 Education Agenda, efforts are joined in order to achieve a quality, inclusive and equivalent education at all educational levels and subjects, as well as to develop lifelong learning, the acquisition and socialization of knowledge, the development of skills and attitudes that favor the use of current potentialities and opportunities to participate consciously and actively in socioeconomic improvement are goals for this, so its evaluation and accreditation has become an urgent need.

The quality of education is assumed based on its dynamic nature, from a multidimensional and contextual conception that goes beyond the traditional indicators of enrollment, retention, academic

achievement (generally determined by fundamentally cognitive indicators) and efficiency in the cycle. To this end, there are basic elements to be considered, including: the integral and contextual diagnosis of students, workers, family and community; motivation; educational processes and scenarios, as well as the functioning of the system in general; human capital; the allocation of resources of all kinds and their administration in close social interaction and its dynamics associated with policies, essential economic, cultural and legal aspects, among others.

Thus, behind the quantitative indicators of educational quality, generally adjusted to models of international and national organizations, there is its subjective dimension, therefore, when speaking of it, it is considered a relative concept, in which values and variables are associated according to individuals, time and space, assuming that at present there is not a uniform and particular system of knowledge, sufficiently consolidated on educational quality and its evaluation procedures.

The concept of educational quality differs from other approaches to quality assessment in basic elements; educational systems have the mission to train individuals to influence socioeconomic transformation in present and future contexts, regardless of the burden of uncertainty that this represents, beyond the emphasis on efficiency and administrative processes as it usually happens today, from positive impacts on personal and social improvement, with the active participation and collaboration of all social and economic actors in the planning, management, evaluation and continuous improvement of services that favors educational quality and the true integral formation of students considering the entire formative process (Martínez, Tobón & Romero, 2017).

Therefore, from a social and formative dimension, it is emphasized that educational quality should be characterized by contributing to the formation of individuals with the competencies required to positively influence the socioeconomic development of the country, favoring the equalization of opportunities and social cohesion, considering and respecting individual and social differences from an inclusive education, focused on the student as an active subject of his or her own integral formation, based on continuous improvement and innovation, articulating his or her knowledge to that of the entire community and the experience accumulated in this, considering the needs present in the context as opportunities to contribute creatively to the personal and professional development of the learner (Herrera & Tobón, 2017).

The relationship between educational quality and economic management are distinctive within the Cuban educational system, the processes of quality evaluation and accreditation constitute a point

of connection between them related to the creation and maintenance of the technological, logistic and material infrastructure as support of the pedagogical process and it is considered that, valuing economic management in the context of institutional management in terms of quality represents an element for the necessary integral analysis in the context of the Educational Sciences and in particular of the Economics of Education.

Educational activity is seen from an economic perspective where material and financial resources are used, as well as the intervention of human capital in order to fulfill the objective of the integral formation of new generations to face the social and economic challenges imposed by sustainable development.

In the growing importance given to educational quality, the relationship between educational policies and their improvement in correspondence with socioeconomic development cannot be overlooked. Many concerns related to educational quality stem from the criterion that low quality has a negative impact on the efforts made to make education an effective springboard for economic growth and integral social development.

Therefore, in this era of accelerated globalization, in order to legitimately refer to educational quality, it is not possible to avoid the multidimensionality of the concept and to achieve the necessary and sufficient comprehensiveness in its analysis, based on socially and historically determined criteria that refer to contextual situations and social demands whose guiding axis is decision-making.

In order to achieve a real educational quality, educational institutions, as centers that promote an integral formation where meaningful learning takes precedence, must become spaces that favor the direct participation and collaboration of all community agents and agencies with the potential to do so, in the processes related to this formation, based on a significant deployment of creativity, in an environment centered on mutual relationships, where the student becomes a diligent subject of his or her own formation and learning.

A quality education demands perfecting the role of all those involved in the process, conceiving subjects with a high level of self-regulation, who act out of conviction, evaluators of their own performance in the context of all the processes associated with it, who are able to consider knowledge as a means to develop themselves integrally and permanently, which promotes independence, research and innovation, where the educational institution and society as a whole

become true sites of learning that leads to quality learning for all, which represents an enormous challenge today.

In order to achieve the aforementioned educational quality, it is considered that there are multiple relationships and interactions between the economy and education; economic considerations related to education are transcendent and unavoidable over time given the large amount of resources demanded and allocated to education for its realization, development and improvement.

In fact, educational processes involve, integrate and determine important economic aspects of great relevance for their proper functioning and the level of efficiency and efficacy reached, therefore, the social profitability of education will depend on the effectiveness with which the allocated resources are managed, considered from the economic control and the evaluation of costs in relation to the pedagogical benefits obtained both individually and socially.

In the 21st century, society moves in a scenario of rapid and practically unpredictable changes; the contribution of intelligent technologies rapidly modifies the knowledge, skills and abilities required. It is not absurd to consider that the socioeconomic context is changing much faster than education, and in this dynamic, education will be more profitable to the extent that it favors a greater and better adaptation to changes and contributes to minimize the uncertainty of tomorrow, at a personal and social level.

In the last decades the world has changed at an accelerated pace in all aspects, however, the trend is that it will change faster in the coming years than it has done in these, so that education will be at the service of a different society and a labor market in constant and accelerated transformation, which is no longer only of people, but of people and machines capable of imitating some of the actions of a human being. Studies conducted by various international organizations and countries point to an accelerated automation of work through the use of increasingly intelligent machines, and we are often preparing our students for jobs for which there will be little or no demand when they enter the labor market.

Technological advances that force us to rethink the necessary changes to be introduced in education, can also help to do so, so it should focus on knowing how to do and wanting to do; it should not be forgotten that skills involve the ability to transfer or express knowledge in actions, but this is a potential capacity because it is not transformed into actions until the will does not move us to do so, closely related to communication, creativity and cooperative work.

Therefore, the benefit of education is considered to be centered on what is learned and not on what is taught, as well as on the permanence of its value over time, which can contribute to the increase of labor productivity by generating human capital with a high level of preparation and comprehensive training, capable of innovating by promoting new knowledge related to advanced technologies and state-of-the-art resources, processes and products that will undoubtedly favor economic growth.

It is necessary to work towards consolidating, up to the level of the educational institution, the planning, use and control of the budget and allocated resources, however, the link established between the management indicators that demonstrate the efficiency and effectiveness of the pedagogical process and the budget is insufficient, This is the result of not systematically achieving the required work coherence between the teaching and economic-administrative areas, which would allow to evaluate its execution by linking it with the results achieved in the fulfillment of the planned objectives, expressed in management indicators, which have an impact on the integral formation of students and the improvement of the quality of educational services.

In Cuba, the determination of training costs per student in the different educational subsystems is studied in depth, considering the different categories of centers, as well as the valuation of the budget associated with educational management indicators as lines of research that relate economics with education.

In the methodological bases for the determination of training costs per student in educational institutions, it is stated that:

Training costs per student represent the monetary expression of the expenses of different nature associated with the training of a student, which, as a standard cost, constitute patterns that allow quantifying the impact of institutional management in the execution of the budget and should constitute the basis of the planning process (preliminary project). (Correa, 2015, p. 8).

The implementation of these bases makes it possible to determine the national reference training costs at each educational level and type of center. Hence, the analysis of these in the different levels and institutions allows considering the particular costs in them, establishing the corresponding comparison between them according to their specific characteristics and from the results, making, if necessary, the pertinent corrections considering the existing deviations according to the items,

elements or sub-elements of expenses approved in the regulations in force in the country, all of which is complemented with the pedagogical, psychological, didactic, axiological analyses that need to be carried out in the training processes.

Mass access to a free education that is improved in search of quality is a supreme objective in Cuba, to which end the country allocates a significant amount of resources, as well as prioritizing the training and preparation of human capital in order to ensure the comprehensive training of children, adolescents and young people. Therefore, work is being done to consolidate, down to the school level, the planning, use and control of the budget, as well as the resources of all kinds allocated in order to increase the quality of the service provided.

In spite of this, the link established between the management indicators that demonstrate the efficiency and effectiveness of the educational teaching process and the budget is insufficient, as a result of not always achieving the required work coherence between the teaching and economic-administrative areas that would allow for in-depth evaluations of the budget execution based on linking what has been executed with the results achieved in the materialization of the fulfillment of the planned objectives and that have an impact on the increase of educational quality and the integral formation of students.

Conclusions

In educational institutions, it is necessary to enhance the continuous increase of educational quality and, therefore, it is necessary to develop an economic management that facilitates decision-making based on the material plan and the budget associated with the management indicators, which favorably affect the continuous improvement of the educational process.

The social profitability of education in each institution will depend on the effectiveness with which the assigned resources and all the human capital are managed, considered from the economic control and the evaluation of the costs in relation to the pedagogical benefits obtained, both individually and in the social plane and in the close interrelation school-context as true sites of integral formation of the new generations.

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