

La Educación ambiental en la formación del Licenciado en Contabilidad y Finanzas

Environmental education in the formation of the Bachelor in Accounting and Finance

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RESUMEN: El Ministerio de Educación Superior en sus transformaciones toma en consideración la Educación Ambiental de los estudiantes con la finalidad de incidir en una formación orientada a la conservación y respeto por el Medio Ambiente. La investigación tuvo como objetivo: proponer actividades de educación ambiental para la formación del licenciado en contabilidad y Finanzas del Centro Universitario Municipal Imías de la Universidad de Guantánamo. Se obtuvieron resultados satisfactorios en la ejecución de las actividades propuestas, según la metodología utilizada, que permitió fortalecer la realización de actividades que permitan el vínculo teoría-práctica en la formación del Licenciado en Contabilidad y Finanzas.

Palabras clave: Educación ambiental; Profesional; Contabilidad y finanzas; Formación

ABSTRACT: The Ministry of Higher Education in its transformations takes into consideration the Environmental Education of the students with the purpose of influencing a formation oriented to the conservation and respect for the Environment. The objective of the research was: to propose environmental education activities for the formation of the accounting and finance graduate of the Imías Municipal University Center of the University of Guantánamo. Satisfactory results were obtained in the execution of the proposed activities, according to the methodology used, which allowed strengthening the realization of activities that allow the theory-practice link in the training of the Bachelor in Accounting and Finance.

Keywords: Environmental education; Professional; Accounting and finance; Training

Introduction

The need to protect the environment has become a priority, an insufficiency of the first order to guarantee economic and social development and, above all, for the health and survival of the human species, which is why it is necessary to look for alternatives that will allow future generations to face these challenges and provide solutions to them.

In this direction, the Intergovernmental Conference of Tbilisi, became the most revealing event in environmental history, where it was established that:

Environmental education should be directed to all social sectors according to their needs and interests, creating incentives to motivate them in the understanding of environmental problems, this is oriented to incorporate the environmental dimension in the whole educational system (informal, basic formal, university), from an interdisciplinary approach. (UNESCO, 1977, p. 20)

Such arguments demonstrate the need to apply diverse actions to confront a climate that is changing rapidly in regions and countries, imposing a greater challenge to the University in the training of professionals from a political, economic, social, cultural and environmental perspective in its integrality to adapt, transform the new environmental realities and make a rational use of the resources available.

In Cuba, several socioeconomic transformations are taking place which, among their various aspects, demand that the university be in consonance with the historical moment in which the country is developing and with the most pressing objectives of society, and the adaptation to the impacts of climate change.

In this sense, the current pedagogical process in Higher Education Institutions (HEI) constitutes a way to generalize environmental knowledge at the national, regional and local levels. At the same time, it guarantees that it has sufficient capacity to demystify the scientific-technological, academic and intellectual, which guarantees the channeling of social and institutionally accumulated knowledge, for the treatment of environmental education.

Also, Law No.150 of the Natural Resources and Environment System (2023), emphasizes the importance of "... developing and applying science, technology and innovations that allow preventing, evaluating, controlling and reversing environmental deterioration, and providing alternative solutions to problems related to environmental protection" (National Assembly of People's Power, 2023, pp. 82-83).

Such arguments show that education should contribute to the improvement of environmentally friendly social relations as established by the sustainable development goal number four of the 2030 Agenda, "Ensure inclusive, equitable and quality education and promote lifelong learning opportunities for all" (United Nations Organization, 2015, p. 5).

The current challenges demanded by the University from the pedagogical process in the accounting and Finance professional and its systemic relationship with their work practice, still denote insufficiencies that limit the scope of environmental education in economists in the municipality of Imías. Therefore, it is stated as objective: to propose environmental education activities for the formation of the graduate in Accounting and Finance in the Imías Municipal University Center (CUM) of the University of Guantánamo.

Development

The Ministry of Higher Education (MES) within its objectives of the integral formation of the professional integrates knowledge to face the current challenges. For this reason, it demands technical, technological and pedagogical skills and a flexible thinking that allows participation to face the changes of today's The Ministry of Higher Education (MES) within its objectives of the integral formation of the professional integrates knowledge to face the current challenworld and act responsibly to care for the components of the environment.

Therefore, Cuban universities must join this demand to the training of professionals, in which the professional in Accounting and Finance acquires an environmental awareness, who is able to identify environmental problems, and be able to prevent and mitigate those that are created in teh economic entity, therefore, it is necessary to foster in students, knowledge, skills, values, modes of action and commitment to the environment. (MES, 2017)

One of the ways for this professional to face today's environmental challenges is environmental education, as this is a social and cultural need, forged as a dimension in the comprehensive training depending on the profession, they practice so that they assume with priority and demands the responsibility for the environment that is their responsibility in the locality where they live and interact.

Therefore, the purpose of the training process is for students to discover the causes and consequences of environmental problems in their working life, and to be able to apply alternatives that can mitigate them, and thus improve the conditions of the environment in general.

The preparation of the graduate in the career of Accounting and Finance, must be directed to guarantee his accurate performance as a professional in the economic activities of any level or sector of the national economy and of its necessary insertion within the world economy, (...). It is capable of developing research in any of the fields of action and can act in the evaluation and accounting of environmental problems. (MES, 2018, p. 35)

So it is imperative, “Including sustainability in current curricula, adopting new teaching approaches such as interdisciplinary teaching and learning and redesigning curricula, are some of the modalities that countries must comply with to integrate environmental education in educational contexts, in addition to investing in the consolidation of existing projects at educational levels” (Huerta *et al.*, 2016, p. 23).

In the general objective of the Bachelor of Accounting and Finance Professional Model of the “E” plan, it is stated that:

The graduate must solve problems related to accounting and financial processes, in correspondence with the current scientific development of these branches of knowledge, creatively, independently, applying the rules and principles gives ethics and aesthetics of accounting and finance professionals with a high sense of responsibility and political and social commitment. (MES, 2017, p. 10)

For this reason, in the study plan “E” of the Bachelor in Accounting and Finance, the treatment of environmental education is insufficient, since it focuses more on the technical and regulatory aspects of accounting and finance leaving little space for environmental issues, and the persecution that environmental education is not directly related to the skills needed in the financial field, on the other hand the lack of training among teachers on how to integrate these issues effectively.

In this sense, solving this problem contributes to form a professional who is increasingly better prepared, dynamic, flexible and committed to the solution of environmental problems, which encompasses the economic entity in which he/she works, as well as in the theoretical foundations of environmental economic thinking and its implications in economic policy to favor environmental protection and sustainable development to which the country aspires.

The municipality of Imías has a Municipal University Center belonging to the University of Guantánamo, Cuba, with an enrollment of 668 students (486) in the Encounter Course and (182) in Distance Education, enrolled in 9 university careers: Agricultural Engineering, Forestry Engineering, Accounting and Finance, Sociocultural Management for Development, Law Degree, Primary Education, Special Education, Preschool Education and Physical Culture, which favor the treatment of environmental education.

The Accounting and Finance career belongs to the Faculty of Economic and Business Sciences of the University of Guantánamo, which began to be studied at the Imías Municipal University Center in 2005 with an enrollment of 30 students in the modality of course by meeting and distance

education with Study Plan D, it goes through the adjusted Study Plan E with an enrollment of 90 students in the modality of Course by Meeting, its way of culmination of study is by diploma work or state exam.

The activities elaborated were developed with teachers and students of the CUM of Imías in the career of Accounting and Finance. They are structured as follows: title, objective, place, participants, and persons in charge, methodological guidelines, conclusions and evaluation.

Activity 1

Title: Guided visit to the Martiano Forest

Objective: To identify the potential of the biotic and historical-cultural component reflected in the Bosque Martiano for the integral conception of the environment in the formation of the Bachelor in Accounting and Finance.

Place: Cajobabo community

Participants: students of the Accounting and Finance career, the district delegate, the president of the CDR, representatives of the FMC, the president of the Popular Council, the director of the 11 de Abril-Cajobabo museum (staff attending the community).

Responsible: coordinator of the Accounting and Finance course.

Methodological Orientations

To carry out this activity it is necessary to make a previous coordination visit by the responsible professors in order to determine the main environmental problems and difficulties that may hinder the activity. The students who participate in the activity are previously oriented about the objective of the tour, allowing them to express their personal criteria in the area of the Martiano forest.

The coordinator of the course motivates the tour through the Marti's forest mentioning its historical significance with the landing of Martí and Gómez in Playitas de Cajobabo. In addition, he proposes ways of how to take care of the environment in the community that we love so much through the conservation of cleanliness and a correct social conduct in this place.

The following questions are raised:

1. Find out the date of the inauguration of the Bosque Martiano.
2. What is the significance of the Bosque Martiano?
3. What activities are carried out for the care and protection of the environment in the Bosque Martiano?

4. Highlight the connotation of the passage of Martí and Gómez through Cajobabo and the impact for these expeditionaries on the flora and fauna of this community.
5. Identify the number of trees that are still alive.
6. To inquire about the dates of birth and physical disappearance of each hero or martyr that stands out in the locality (Salustiano Leyva).
7. Which were the main contributions to the studies of the Cuban economy?
8. Collect photographic evidence of the situation of the Bosque Martiano.
9. What was your impression of the visit?
10. Conclude with the planting of one of the trees that appear in José Martí's Diary when passing through the municipality.
11. Other aspects of interest

Conclusions: An overview of the most important approaches is made and these are collegialized with the support of students and community factors making a summary of what should be the community's ways of acting regarding environmental education in the Martí forest.

Evaluation: the individual evaluation will be quantitative according to the students' performance and qualitative collectively.

Activity 2

Title: Visits to small industries (sawmill and construction materials).

Objective: To identify the potentialities offered by small industries as a socioeconomic component for the integral conception of the environment in the formation of the Bachelor in Accounting and Finance.

Place: Sawmill and Mosaic Factory of Imías.

Participants: Coordinator of the career, professors, students of Accounting and Finance, director of the company, (staff attending the community).

Responsibility: Coordinator of the Accounting and Finance course.

Methodological Orientations

In order to carry out this activity, the coordinations with the directors of the companies (Sawmill and Mosaic Factory) were previously made by the responsible professors to determine the main environmental problems that are found in these companies. The students who participate in the

activity are previously oriented to the objective of the activity, allowing them to express their personal criteria in relation to their relationship as workers of these companies.

The coordinator of the career motivates the visit to these entities taking into account the economic value that they contribute to the municipality, and how they as students of Accounting and Finance and at the same time workers from their training contribute to environmental education in the economic entities of the municipality of Imías.

Visit guide to the Sawmill and Mosaic Factory:

1. What does this facility do?
2. What is the reason for its installation in this place?
3. What technology does it have?
4. Where does this technology come from?
5. What raw materials does it use?
6. Where does the raw material come from?
7. What type of energy does it require for its operation?
8. What is the treatment of the main wastes obtained?
9. What is the economic importance of the production for the center and other territories of the province?
10. Is the final product destined for national or international consumption?
11. How many workers are employed in this entity?
12. Collect graphic evidence of the visits.
13. Other aspects of interest

Conclusions: A general description is made of the social purpose of these entities and their relationship with the economic activities of the municipality, based on the products obtained, cost for this facility, raw material used, behavior of water and electricity consumption, waste generated and treatment given to solid waste.

Evaluation: the individual evaluation will be quantitative according to the students' performance, and the collective evaluation will be qualitative.

Activity 3

Title: Tour of parks, squares and green areas near the Municipal University Center.

Objective: To identify the potential of squares, parks and green areas for the knowledge of the historical-cultural component of the environment in the formation of the Bachelor in Accounting and Finance.

Place: 28 de septiembre Square, Martiano Park, Ciro Frías Cabrera Monument of Imías.

Participants: Coordinator of the career, professors, students of Accounting and Finance, cadres of the Municipality.

Responsibility: Coordinator of the Accounting and Finance career.

Methodological Orientations

In order to carry out this activity, the students are previously oriented to the objective of the activity, allowing them to express their criteria in relation to the environmental education work in the public sites of the municipality.

The person in charge of this activity motivates the tour to these public sites taking into account the value they contribute to the municipality, and how we all have a direct impact on environmental education in such sites.

Guide for the tour:

1. What is the name of the square or park you are visiting?
2. What heroes and historical dates are the monuments and monuments related to?
3. What part of the country's history are the facts that are commemorated there identified?
4. What is the importance of the existing vegetation in the center?
5. What are the main trees found in the center?
6. What budgets are allocated for their care, conservation and maintenance?
7. Collect photographic evidence of the environmental situation of the parks.

Other aspects of interest

Conclusions: The importance of the social purpose of these sites is argued from environmental education and their relationship with the economic activities of the municipality, making different proposals for the care and conservation of these.

Evaluation: the individual evaluation will be quantitative according to the students' performance and qualitative collectively.

Conclusions

Environmental education in the training process of the Accounting and Finance graduate is fundamental to form a professional who is increasingly better prepared, dynamic, flexible and committed to the solution of environmental problems, which encompasses the economic entity in which he/she works. The implementation of the proposed activities, show a quantitative increase in the participation of student teachers and managers of different economic entities, developing environmental values to strengthen the training of this professional once exercising their professional work in society, demonstrating responsible action and active participation as a way to meet the objectives of sustainable development embodied in the 2030 agenda.

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