

Academic Network for Strengthening Accounting and Fiscal Research in Post-pandemic Times

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Abstract: Academic collaboration networks are organizations that strengthen knowledge in different disciplines, generating spaces for global interaction between university institutions through exchanges that contribute to the research process. During the post-pandemic period, they are a key factor in the generation of new knowledge and teamwork, building scenarios of participation. This research seeks to promote the study of fiscal and accounting issues, through processes of academic and research articulation, among the different Higher Education Institutions (HEI), at the Colombian level with extension to Latin America, contributing to the generation of new knowledge, based on a mixed type of applied research, with a triangular approach and descriptive scope, where 242 institutions are identified, taking a sample of 149 institutions to which a survey is applied, having a 95% reliability with a margin of error of 5%, which will lead to obtain as a result the creation of an academic cooperation network.

1 INTRODUCTION

Strengthening the research process is a challenge, especially at a time when the world situation has confronted education with new models of teaching and learning. Academic cooperation networks allow interaction between different disciplines, enriching knowledge, generating alternatives in the post-pandemic period for university institutions to carry out exchanges and conferences that contribute to the research process. For (Chan Núñez, 2015), who quotes Santamaría, 2010,

It seems necessary for Latin American researchers to find a way of academic production that enriches the knowledge ecosystem. Fernando Santamaría states that: "An ecosystem of knowledge consists of: (a) a human network of productive conversations aimed at creating; (b) a knowledge network of ideas, information and inspiration, with the support of (c) a technological network consisting of knowledge bases and communication links that together generate value and intelligence for the whole ecosystem".


Universities are faced with the requirements of technological advances and the dizzying changes in

the lifestyles of young people, hence the need to establish strategies to articulate the research and educational processes, according to (Rodríguez & Michel, 2015),

Academic collaboration is an important mechanism promoted by HEIs, research centers, international organizations and countries as a way to join efforts, complement capacities and exchange knowledge and experiences. In this context, one of the modalities that presents an important participation of academics is the formation of networks with different aims and objectives (Page 2).

2 PROBLEM DEFINITION AND APPROACH

Latin American countries have had a strong influence on tax matters, evidencing their effect on the accounting representation of reality, before converging towards international standards, as evidenced by Ivanovich et al. (2012, p. 13); who mention that in this region the "trend towards taxation, influences the objective of strict application of tax

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regulations as the most important objective of accounting".

Currently in Colombia there is no academic network focused on tax aspects, which allows creating strategic alliances between higher education institutions and the State, strengthening tax research and updating, becoming a challenge for HEIs, due to the changes in tax matters that require educational institutions to be updated, evidencing the need to form an institutional cooperation team, where updating events, research congresses, and study groups can be held, which generate spaces for interaction leading to keep students and teachers who integrate the cooperation network at the forefront of tax changes. Research processes become a tool for articulation between knowledge and context.

Research is strengthened when it is done in cooperation, contributing to the generation of new knowledge and improvement strategies that can determine projects focused on building alternatives for continuous improvement at the academic and state level. In order to develop the proposal, the following approach is used: ¿How to articulate the research process in HEIs in tax matters through the creation of an academic network?

2.1 Background

According to Soto (2010),

The conception of Red Universitaria is linked to the development of the conceptualization of this institution. In the beginning the "universitas" or "corporations" of students and professors were characterized by the internationality of their members and the corporate identity. The colonial universities, of the current Colombian territory, presented a corporate identity that was transferred to the power nuclei of the viceroyalty administration. The university in Colombia continued with the institutional identity, fundamentally in the private university and to a lesser degree in the official one. The great leap with the university networks is given by establishing a network identity from the institutional identity (Page 243).

Globalization has had an influence on academic processes, leading higher education institutions to impose challenges in terms of research and strategic alliances, according to (Grisendi, 2014),

Since the early 1950s, the process of institutionalization of social sciences in Latin America was part of an international expansion of academic exchanges and projects supported by transnational organizations such as UNESCO or

the various U.S. philanthropic foundations such as Ford Foundation or Rockefeller Foundation. The financial resources provided by these agencies promoted, at the same time, the consolidation of existing academic undertakings in the various Latin American countries that remained connected through relatively unstable networks of contact, (Page 149).

The internationalization of the social sciences and the expansion of a regional network of circulation fostered renewed circuits of intellectual formation and a redefinition of the academic geography of the continent while enabling new types of paths for those who aspired to enter a new scientific and intellectual elite (Blanco, 2007).

The importance of academic networks has been a reference for the construction of new knowledge and the strengthening of different disciplines.

According to Chan Núñez (2015),

The scenario of international scientific production could be summarized in three trends. 1) The movement in favor of open access and the co-evaluation of scientific production by peers that has been strengthened; 2) The strategic use of digital environments to produce and distribute knowledge that is increasing; and 3) The demand from organizations that are responsible for promoting and evaluating scientific production in different countries that continues to be anchored to traditional forms of publication even though in some fields of knowledge critical voices are beginning to be heard and paradigmatic cases are becoming more evident in which research groups that are having great impact and influence using unconventional and regulated channels between peers.

Gutiérrez, et al (2006), determines that the perspective of networking, allows to specify the scope of the collaboration and exchange processes that take place between the sector of higher education institutions, the government sector and the business sector, in a context where regional spaces for the production of knowledge are configured and relationships for technology transfer and the generation of goods and services that promote the transformation and renewal of the local productive process for endogenous development purposes are articulated. A different way of carrying out research is through teaching collectives that do not belong to the same organization, which allows a work to have different corporate visions and methodological rigors. This type of organization has been called Academic Collaboration Networks (Networks). The Academic

Collaboration Networks are organizations that are constituted by their own will and not necessarily by obligation.

2.2 Theoretical Framework

2.2.1 Importance of Academic Networks

Carmona, et al (2015),

The work of the institutions through the creation of academic networks is characterized by the sharing of resources, projects, responsibilities and objectives; the result is an assertive communication that facilitates the interaction of the different academic actors, and the point of view that allows to satisfy the common objectives. Chan Núñez (2015) states that In the 21st century the use of information and communication technologies is such that the process allows daily contact between people from different institutions and different geographical locations, generating without a doubt that the process is carried out in an efficient and effective manner. Some characteristics of an organization designed as a network are that: it has a very short control section, there are not many individuals in it, the hierarchical levels are few, they are formed by a leader and the rest of the team, the consensus reached does not generate conflicts, but discussions of what is intended and also, everyone is mostly satisfied with the work achieved.

The main activity of universities is the production and dissemination of knowledge, which is carried out through their different functions: teaching, research and extension. Generally, academic analysis presents the different activities in a fragmented way, but the challenge is to think of the different activities in an integrated way, where research, teaching and extension are part of the dynamics of production and reproduction of knowledge. In this sense, the networks constitute a way of shaping the integral production of knowledge, (Oregioni & Piñero, 2015). Networking is the result of the adoption of flexible and participatory forms of organization, implemented when creating and applying knowledge to problem solving. Indeed, knowledge networks are the configurations in which many of the characteristics mentioned above are combined: in them, actors from different backgrounds relate to each other in order to address specific problems and propose solutions, bringing into play their capacities and seeking, through this means, to complement them, (Albornoz & Alfaraz, 2016). Universities are considered key actors in regional integration, seeking to consolidate

the social dimension of a project that privileges the interests of the people over the interests of the market. To this end, it is necessary to promote policies that encourage the creation of knowledge production networks and mobility activities, as complementary instruments to guide the internationalization of the University (Oregioni & Piñeros, 2015).

The studies carried out by Carmona (2015), show that "Academic networks as an axis for the interaction of knowledge through research groups, is a scheme that is increasingly consolidated in the academic world of higher education. According to Siufi (2009) who is quoted by (Oregioni & Piñero, 2015), universities can and should contribute to integration, cultivating the benefits of fraternal collaboration, strengthening regional collective awareness, updating their social function, deepening the consolidation of citizenship and democracy, to the detriment of individual competition and mercantilist negotiation.

For Albornoz & Alfaraz, (2016),

The leading role of networks in the processes of knowledge generation, together with their multiplication and internationalization, invites us to reflect on the motivations, organization, dynamics and impacts that come with this way of establishing relationships and addressing the work aimed at creating scientific and technological knowledge.

The understanding and deepening of these aspects can provide relevant information to increase effectiveness and encourage networking as instruments of international cooperation and growth of science and technology. Knowledge networks propose a human relationship of inter-group or organizational union in the search for common objectives, mediated by the exchange of information and the development of knowledge processes; these networks tend to group with others in communities, outside the context where they are initiated and multiply as this relationship advances over time and their technological interconnection are improved, (Rodríguez & Pérez, 2009). According to Rojas Mix (2005) it is considered that, if we are convinced that our planetary future lies in integration, the university must commit to that destiny in a policy of academic cooperation. Include in the curriculum of the future the creation of thematic, multidisciplinary and associative networks of universities, aimed at responding to and anticipating social challenges, developing the relevance of scientific research, training new generations in much broader conceptions that encompass and integrate knowledge of history, literature, culture, sciences and arts in

comprehensive structures throughout the Latin American continent. The university must think about internationalization in Latin American terms, differentiating the projection of the university for the development of the university for the market. (Albornoz & Alfaraz, 2016) states that Latin America, for its part, has an interesting experience in networking, beyond the relative backwardness shown in many cases by its science and technology systems and institutions. But, paradoxically, it is this same backwardness that has fostered the pooling of capacities to address and resolve common concerns. RICYT itself is an example of this, to the extent that the reflections gathered in this volume have as their starting point the ten years of work of the network. As RICYT's experience shows, networking in the Latin American context implies that some opportunities are opened up and that these coexist with certain threats and difficulties. For Rodríguez & Pérez (2009), Knowledge is the key factor in the technological revolution that is taking place, as a result of its importance for the development of dynamic competitive advantages. This revolution is also characterized by the changes that occur in the flow, processing and storage of information. And all this gives rise to a new concept of competitiveness. Knowledge networks can be approached from different general research questions and also from diverse approaches and conceptions. Thus, for example, the main concerns could be focused on their morphology, their genesis and dynamics, or on the nature of the knowledge flows that take place in the context of the network. Such radically different approaches can be identified as formal network analysis, evolutionary network actor theories, or the theories of social coordination and governance framed in the new institutionalism. On the other hand, networks can be conceived as a learning context, as a communication system, or as a means of integration, (Albornoz & Alfaraz, 2016).

2.2.2 Academic Networks in Colombia

In order to understand the university networks in Colombia and the future of these we must place them in the socio-cultural context of Colombia and Latin America with problems and ideals of university transformation different from other regions of the world. With this line of thought the following question arises: if the academic university networks have achieved a network identity that from the outside impacts and transforms the academic-research-administrative to the participating institutions and if they are transforming education in

the regional areas leading educational policies in the national context? In short, it is to ask ourselves from the university networks if they have managed to overcome the local institutional imaginaries and if they have managed to project themselves with transformations in the regional, national and international contexts. The contribution of this work is to establish a historical-legal and prospective balance, characterizing the academic and research networks, with their difficulties and contributions to the development process of the country, trying to build a nation from the regional level based on educational policies that require the organization of academic programs such as doctorates that are submitted to institutional accreditation of high academic quality based on university networks, (Soto 2010, p. 244)

2.2.3 Research in the Time of a Pandemic

Research has become a tool that strengthens academic processes and contributes to solving problems in the productive sector. During the time of the pandemic, research meetings have had to adapt to the virtual, offering new strategies for academic meetings. The academic network will allow the articulation between different institutions of higher education of the research processes, contributing to the strengthening of new knowledge and contributing to the construction of productive strategies. Academic networks are spaces for sharing ideas, knowledge and experiences within an academic and interdisciplinary field. Castillo, 2020 mentions that the use of virtual networks became the resource that replaced face-to-face classes during the social isolation of the Covid-19 pandemic. However, its implementation exposes difficulties and challenges, which challenge the face-to-face logic of the University, demystifying many paradigms that focus on a model that privileges the intramural approach and builds it with large constructions and complex models for its functionality (p. 121).

2.3 Methodology

This process will be developed through documentary research with a descriptive scope.

For Murillo (2008), qualitative documentary research presents a foundation for applied studies and professional practices, which is characterized by the fact that it seeks the application or use of the knowledge acquired, while at the same time acquiring others, after implementing and systematizing research-based practice, with a mixed approach,

according to Sampieri (2018), "Mixed research is a relatively new approach that involves combining quantitative and qualitative methods in the same study". The use of knowledge and research results results in a rigorous, organized and systematic way of knowing the reality, in the first instance, the review of literary sources will be carried out to establish the written topics in this respect, to investigate the position that the different authors have in the matter of networks at the level of the HEI. The project will be developed through documentary review and the application of surveys, generating through the statistical data relevant information for the creation of the network. The population selected are the Colombian universities that have in their academic offerings the public accounting program which, according to the National Offer of programs with similar name, level of training and modality or methodology based on the Information System of Higher Education of the Ministry of National Education (SNIES). They correspond to 242 institutions, taking a sample of 149 institutions for application of the survey, identifying 95% reliability with a 5% margin of error.

2.3.1 Equation

The following equation was used to find the sample.

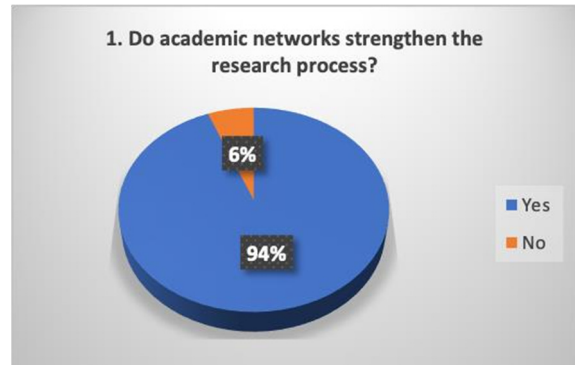
$$n = \frac{N Z^2 pq}{d^2 (N - 1) + Z^2 pq} \quad (1)$$

Where:

- N = Total population
- $Z\alpha$ = 1.96 squared (if 95% safe)
- p = expected ratio (in this case 5% = 0.05)
- q = 1 - p (in this case 1-0.05 = 0.95)
- d = accuracy (in your research use 5%)

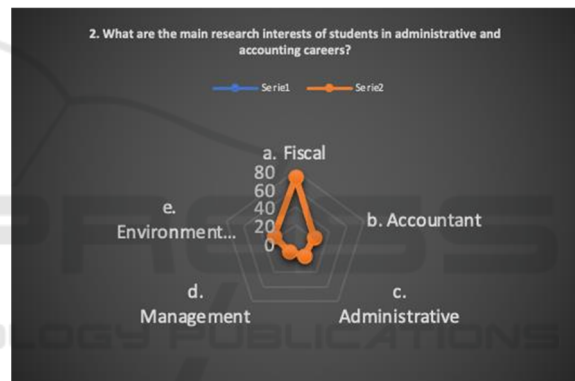
2.3.2 Results

For 94% of the IES, academic networks strengthen the research process and through cooperation between higher education institutions, new academic spaces are promoted.



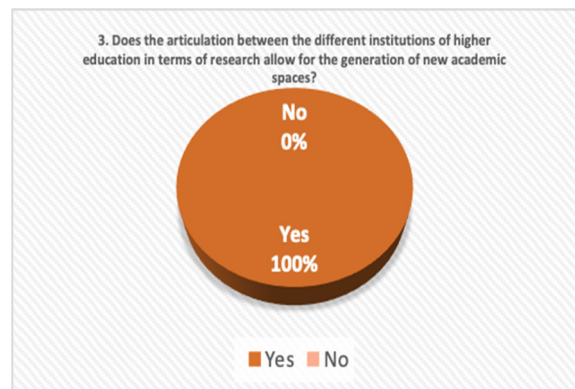
Graphic 1: Academic networks and their contribution.

Of the 149 HEIs surveyed, 73 agree that the topic of greatest interest among students of administrative and accounting careers is the fiscal one, demonstrating that it is a topic that is not only of academic interest but also social and financial.



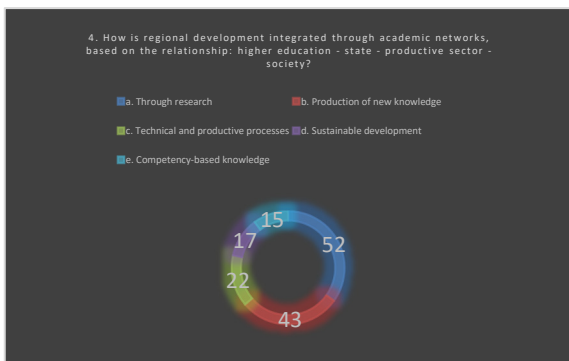
Graphic 2: Topic of greatest interest among students.

For 100% of those surveyed, the articulation of research among the different institutions of higher education will generate new academic spaces, strengthening the construction of new knowledge.



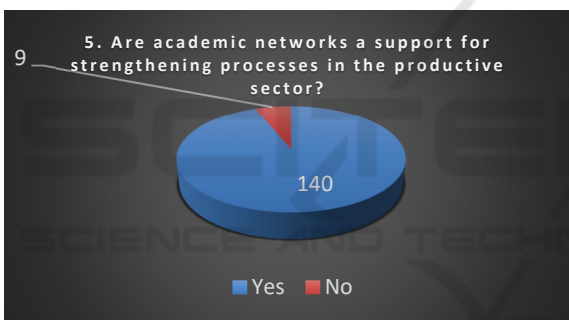
Graphic 3: Articulation of research among institutions.

52 of the 149 respondents' states that regional development is integrated through academic networks, based on the relationship: higher education- state- productive sector- society through research.



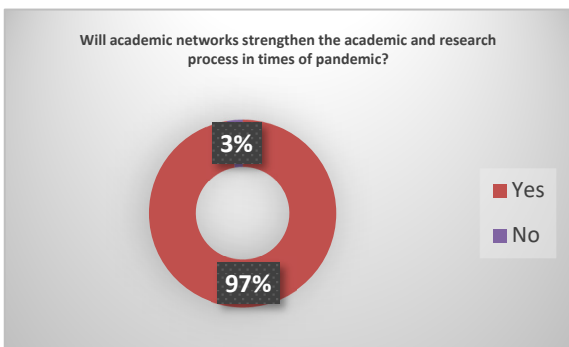
Graphic 4: Integration of regional development.

For 95% of those surveyed, academic networks have become a support for strengthening processes in the productive sector



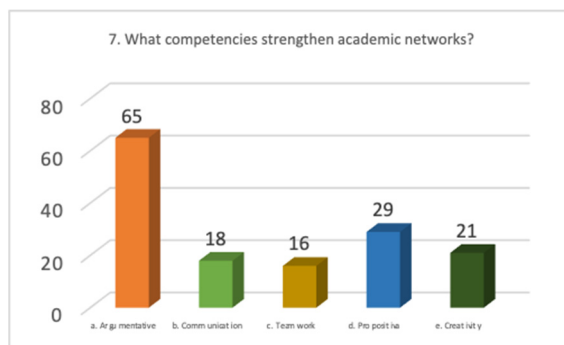
Graphic 5: Strengthens the productive sector.

97% agree that academic networks strengthen the academic and research process in times of pandemic.



Graphic 6: Strengthens the academic and research process.

The competition that is most strengthened through academic networks is argumentation, according to 65 of the 149 respondents.



Graphic 7: Strengthens argumentative competence.

3 DISCUSSION

The data obtained indicate that academic networks strengthen the research process by contributing to the productive sector, allowing the strengthening of argumentative and analytical skills, reaffirming the expectation of the imminent need for the creation of an academic network in tax and accounting matters that articulates research processes with productive and legislative processes. It presents similarities with what is mentioned by Soto, (2010) who refers that academic and research networks, with their difficulties, contribute to a process of development of the country, when trying to build a nation from the regional spheres supported by educational policies that require the organization of academic programs, (p. 244), reaffirming that the articulation of academic and research processes can be strengthened through cooperation between HEI.

4 CONCLUSIONS

The creation of the tax and accounting network will promote the study of tax and accounting issues, through academic and research articulation processes, among the different Higher Education Institutions (HEI), at a Colombian level, fostering an approach, in terms of research, generating new knowledge, through interdisciplinarity, and spaces for academic interaction.

Within the context of cultural transformation, and the constant need for transformation of academic scenarios generated by the global situation caused by the COVID-19 pandemic, the tax and accounting network will contribute to the field of learning by creating a new paradigm of socio-educational and investigative interaction, based on autonomous study by students, promoting a significant contribution to

intellectual production, generating collaborative teamwork through interactive academic processes, mediated by research that contributes to the productive and academic sector.

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