

The Reality in the Training of Financial Administrator Skills: a Look from the Business Culture Approach in San José de Cúcuta

Realidad en la formación de competencias del administrador financiero: una mirada desde el enfoque de la cultura empresarial en San José de Cúcuta

Solange D. Jordan-Bustamante ^a, Angélica M. Carvajal-Guerrero ^b, Herminia Y. Carrillo-Figueroa ^c

Abstract:

This article identifies the correlation of financial administration with the vocational training trends that the business sector in Cúcuta is currently demanding. The articulation of the curricula of the educational institutions is analyzed, taking as reference the Corporación Universitaria Minuto de Dios in Cúcuta, according to the productive pillars of the region. It is defined as one of the main characteristics business needs in the local context in order to strengthen them through the training of the student by offering guidelines that allow you to recognize the environment, giving them the ability to respond to market demands.

Keywords:

Financial administration, vocational training trends, the business sector, local context, student, market

Resumen:

Este artículo identifica la correlación de la administración financiera con las tendencias vocacionales de formación que actualmente está demandando el sector empresarial en Cúcuta. Se analiza la articulación de los currículos de las instituciones educativas y se toma como referencia la Corporación Universitaria Minuto de Dios CR-Cúcuta, de acuerdo con los pilares productivos de la región. Se define como una de las principales características las necesidades empresariales en el contexto local con el fin de fortalecerlas a través de la formación del estudiante al ofrecerle lineamientos que le permitan reconocer el entorno y le den la capacidad de responder a las exigencias del mercado.

Palabras Clave:

Administración financiera, tendencias vocacionales de formación, sector empresarial, contexto local, estudiante, mercado

Introduction

The inability of the educational system to attract, train and retrain the labor force in programs relevant skills and competences, is one of the main impediments to the diversification and sophistication of the productive apparatus of a country [1], where the college careers with training for life are affected by business standard that have established the trends of education influenced by the business context.

The fundamental differences in the philosophies of business and investment markets between anglo-americans and the rest of the world (...), [focus on] the call

for universal truths that teach (...) [these being] in reality standards defined by the culture [2] this is how, globalization and the rise of new technologies influencing the requirements of human capital for its adaptability and flexibility in the market.

Each organization regardless of the sector in which it is located, requires similar skills among its employees, and it is this phenomenon, which has prompted studies on the identification of the needs of specific skills that respond to the productive bets of a region, show how The business context influences the formation of life skills and reflects an increase in human capital gaps.

^a Correspondence autor: Corporación Universitaria Minuto de Dios CR-Cúcuta, E-mail: sjordanbust@uniminuto.edu.co

^b Correspondence autor: Universidad Francisco de Paula Santander, E-mail: angelicamariacg@ufps.edu.co

^c Correspondence autor: Corporación Universitaria Minuto de Dios CR-Cúcuta, E-mail: herminia.carrillo@uniminuto.edu

Consequently, each Higher Education Institution (HEI) in Colombia has invested in the academic programs it offers, through the improvement in the training of labor competencies, by identifying the business, technological and innovation trends that strengthen the quality of education in a relevant and permanent way, in order to reduce the distances of human capital, which results in the search for greater productivity and competitiveness of HEIs in the business needs of the market, which provides development and growth in the Economy of the region.

Many institutions [educational], (...) attentive to the changes (...) of scientific and technological advances (...), have developed studies about the orientation and approach that should be given to training (...) connected with the activity economic-administrative organizations. [3]; where, the regional context has influenced administrative sciences; although, the administration was transformed [from] raising the productivity of the work and the volumes of production in its beginnings, to an approach (...) of administration committed to the continuous improvement to respond to the needs and expectations of the client, and a model more humanist based on values [4], the axis of the financial manager's profile is the effectiveness, efficiency and effectiveness of a technical and strategic way of planning, direction, organization and control of resources and their impact on company finances ; This is how skills in the formation of professional and occupational profiles have been affected by the change in the business environment.

In the city of San José de Cúcuta, investment in education is given by coverage in academic programs with professional, technical and technological emphasis tending to respond to the needs of the regional context; which is why the Minute-God University Corporation - UNIMINUTO, CR-Cúcuta, developed an institutional research project that allowed it to inquire about the social impact and relevance it is having in the region with its undergraduate program in financial administration, whose guideline was to analyze if the latest trends in the formation of its academic programs are related to the curriculum and the needs of the Northern Santandereano context.

Methodological research development

The research was carried out under a mixed methodology and descriptive typology approach, where the academic relevance and the social impact of the program in the city of Cúcuta was the preponderant phenomenon for research; allowing a qualitative and quantitative analysis of the information collected.

In reference to the level of abstraction of both quantitative and qualitative analyzes, they were combined in a mixed

method, through a descriptive study; allowing to combine both processes, by enabling the analysis of data from the external perspective, contrasting with the internal information and with the conclusions obtained from the context, through all the stakeholders of the program; empowering a triangulation of information, enabling traceability and validity of the data collected.

The influence of the external sector in academic programs

Education (...) must have (...) criteria of relevance and quality, so that the productive sector manages to incorporate the talent it needs to increase its levels of productivity and competitiveness. (...) [Evidencing] that close to 50% of Colombian businessmen have difficulties in filling their vacancies due to the existence of human capital gaps [5].

Over time, companies have become more versatile organizations when competing effectively in national and international markets by employing strategies that help improve their products in accordance with the constant demands of consumers, this is how it is proposed the increase in investment in technology that helps the innovation of the goods and services that the market demands and the processing of the information that is in its surroundings.

The current economic and commercial situation in the region is the result, in part, of the ups and downs in its exports and imports. This panorama confirms the need for Norte de Santander in the search for new strategies for the generation of products with greater added value and innovation, in order to have comparative and competitive advantages; as well as exploring new markets for export shipments and trade agreements that benefit the business fabric of the city and the region [6].

The globalization and economic context of the city of San José de Cúcuta as a border city of Colombia, has influenced the labor market and has caused the Higher Education Institutions (HEIs) in the region to continually strengthen the competencies of the profiles of the financial administrator, in order that the teaching and learning process complies with the direction of the organizations of the 21st century.

To the extent that economic globalization dominates the behavior of companies, differentiating them by sectors and regions, and that the segmentation of professional markets requires faster responses from more specific

formations within university education, the competition for the certification of skills and qualifications will be accentuated. It is likely that higher education always has reasons to sustain itself and not change the meaning of the services it offers, but also the professional market where it has been located as an imperfect intermediary, will impose sanctions through revealed preferences of those who act through it. . [7].

Consequently, HEIs begin the design of strategies and alliances that allow the interrelation between university - company - state, focused on promoting the formation of knowledge and subsequent creation of autonomous thoughts that encourage the formulation of alternative solutions and identification of opportunities to the problems presented in the business context of the region; It results in both an academic and economic benefit that enables the improvement of substantive processes and functions within HEIs, such as teaching, research and social projection.

The new models of knowledge production associated with the new competences, as well as the trends aimed at globalization, require the Higher Education Institutions to make changes in their organizational structures and strategies, in their management, leading the contexts of competitiveness and productivity, Failure to do so runs the risk of being excluded and being replaced by competitive organizations. [8].

This allows university-company-state alliances and strategies to promote the generation of knowledge innovation, which implies for HEIs the creation of academic programs that respond to the real needs of both the public and private business sector.

The evolution of organizations to the digital age

Due to the growing technological innovation that has emerged in recent years, the way in which companies not only produce but also market the goods and services they offer has evolved.

On the business horizon, businesses have undergone multiple changes: from the increase in competition, to the globalization and internationalization of the economy, among others. These have been characterized by a new era of information and by new business models based on technological and organizational transformation, which have focused on knowledge as a production platform, with the purpose of being competitive [9].

It is this new internationalization of companies, which is capable of generating changes in people's tastes, by giving them the opportunity to have access to any product and / or service anywhere in the world; This change in tastes and preferences has produced a new opportunity for companies in relation to the globalization of their products or services with which they can reach a consolidation of the brand and at the same time obtain a possibility in increasing their income .

The value of administration as a profession is precisely in developing models that help solve the problems that companies face every day [10]. This means that the operational goals of the organizations are constantly changing in order to properly control the performance and functioning of the organization, and in accordance with this, be rewarded by the market.

It is important to note that the digital era is based on technology; [understood] as the set of scientific knowledge (know why) and practical methods (know-how or KNOW HOW) of a branch of knowledge. There are fundamental factors that influenced the progress of technology during the twentieth century, these included the expansion and changes of national education systems, new attitudes and relationships between the management of companies and workers; government intervention, (...) restrictive or protectionist legislation, and the modification of patent systems; and, finally, the incentives leading to innovation [11].

Accelerated market growth is what has led companies to modernize in order to respond quickly and correctly to growing demand; reasons why they have integrated new technologies that have allowed them to innovate not only their production but also the administrative processes in which they infer; This leads companies to strengthen their KNOW HOW.

It is well known that technique is imposed on us in all activities and technology penetrates all areas of the world. The development of technique and technology was mainly due to a strong demand promoted by the industry with a strong utilitarian orientation that pursued speed and efficiency in the manufacture of products [10].

For these reasons, it can be seen that the economy has evolved and the market has become unique and without barriers (without borders) that delimit the acquisition of goods or services; This has led to the strengthening of

strategies that allow to respond almost immediately to market requirements, and thanks to this technological expansion, people have had the possibility to investigate and analyze the products or services they offer, which they have been able to establish a greater discernment in the requirements of the products or services they wish to acquire; It is a consequence, that at this moment an economy of knowledge is observed, where the digital good emerges.

Impact of the digital age on the finances of organizations

The companies, incorporating the use of the internet as a means of commercialization, originated modifications that transformed the basic financial concepts (inventories, indebtedness, accounts receivable, working capital, investments, expenses, costs and fixed assets), by including nascent criteria such as they are intangible assets and the ability to create, disseminate and spread knowledge, allow their management for analysis and evaluation of current performance. The development of digital companies and digital network communication (...) are elements that converge in order to increase the current globalization that occurs in the capitalist economy worldwide. Indeed, networking and hyperconnection (...), makes a person located anywhere in the world a customer or user of goods and services immediately [12].

The contents have a very close relationship with the platforms and applications, promoting the interest of users for them. Cybermedia have today, from the business perspective, the great challenge of defining a business model, adapting to the new standards in the acquisition and transmission of knowledge, attracting readers who abandon conventional media and achieve a new and effective treatment formal product [13].

It is for this reason that people have acquired greater relevance within companies and have become an indispensable intangible asset, thanks to their skills for the creation of knowledge that influence the generation of value and wealth.

The world economy is increasingly connected and the progress of digitalization is such that today the global economy is a digital economy. (...) The main effect of digitalization has been its ability to transform all economic

flows by reducing transaction costs and marginal production and distribution costs [14].

Although the digital market has provided greater commercialization and inclusion and has moved from a local market to a global market, it allows companies to raise money for the products or services offered, immediately. Thanks to globalization in the world, there has been the emergence of huge cross-border financial flows, a growing integration of markets and an intensification of international competition. (...) Transnational corporations act as the main engines of economic globalization, so much so that they have come to dominate international trade, investment and technology [15].

This has influenced the restructuring within companies, since they do not see the need to reach the granting of credits, in order to market their products or services, nor subsequently analyze the portfolio and its recovery; but at the same time it has incurred in the strengthening of logistics operations by eliminating intermediaries for commercialization, achieving competitiveness in the prices of its products or services.

These variables have acquired importance in carrying out financial analyzes, where it can be observed, a positive return on investment and excellent profitability and liquidity level, which has influenced business decision making.

Evolution of the financial manager profile

One aspect that has to do with the diversification of studies in administration is the fact that administration is an activity that must be known by all human beings (...) It is an expression applicable to many activities, hence they can be opened administration programs in many academic disciplines [16].

In today's business world, it is said that organizations have to be profitable, sustainable and competitive, and to achieve this you must have a good administration. (...) The financial resource is the most important element within an organization, so it is necessary to use it in an appropriate way to take advantage of it in the best possible way in the investments made in an entity [17].

Financial management emerges as a branch of business administration, in response to the uncertainty and risk of globalization and implementation of new technologies required in productive activity, focused mainly on the analysis of the different types of securities issued by companies, and the management of their resources and how they affected their financial environment, as well as

the management of investments if necessary, in order to achieve added value to business activities.

In its origins, the role of finance was fundamentally limited to the exercise of operational functions of an administrative area of the organization. Subsequently, a new orientation emerges, using the trends of economic theory, and looking as central, the problem of obtaining funds and their cost, investment decisions and expenses, liquidity and business solvency, which led to growth large-scale academic work in business administration and finance [18].

Since its inception, the financial administration as a branch of business administration, had a basic core of knowledge focused on finance and a descriptive disciplinary approach, provided by the external analysis of the organizations, where the impacts of the business environment are considered market, had no significant

The profile of the financial administrator allows analyzing and pointing out the impact on the management of organizational resources in several areas of the company, tending towards its sustainable development. Flórez Ríos, L.S. (2008) states that the scientific nature of modern finance is given by its concern about risk and uncertainty in a globalized context, where economics and business are continually threatened by factors that make their main management indicators more volatile [18].

Perception of the financial administrator in Cúcuta

Globalization has advanced, mainly in economic matters - by integrating countries and markets into large economic blocs- regions and communities have increased their level of response to national decisions that change their circumstances and environments. Consequently, when it comes to face nationally determined integrative agreements that modify and sometimes violate local conditions, the desire for local self-determination and the

internal effects on the administrative processes of companies.

It is necessary to point out that financial discipline has gone through different stages in the application of the research methods used. [19]. It is until the 1930s that these approaches begin to change and begin with a reorganization perspective, a liquidity within the companies and their impact on the stock market.

In the 40s, it focuses on the generation of business added value, in the 50s and 60s economic changes influence the axis of the profile as a financial administrator, it focuses on profitability, diversification and organizational growth, this is how it occurs Start to current finances. According to Pérez Aria S.M (2016), financial planning is the process by which the company tries to project the future it wishes to reach and identifies the resources to achieve it [20].

recovery of the power to decide what is locally appropriate has grown.

As long as the economic globalization dominates the behavior of companies, classifying them by sectors and regions, and the segmentation of professional markets requires faster responses from more specific formations within university education, the competition for the certification of skills and qualifications will be accentuated.* [7]

Economic globalization has influenced the transformation of the labor market, through the insertion into the economy and promotion of new jobs for society [15]. The National government through the Private Competitiveness Council, taking into account the context of each department of the country, carries out studies that allow establishing productive development clusters for the regions, which enable growth in their economic activity. Historically, Norte de Santander maintains an economic dynamic based primarily on its status as a border area with the Bolivarian Republic of Venezuela, which gives it the characteristic of binational commercial territory † [21].

* Según Mungaray, A., (2001). The market, as a competitive relationship that stimulates technological change, the need for learning and linking, requires models of higher education efficiently oriented towards the market and the differentiation that it generates or accentuates. This linkage should provide young people with education, innovative opportunities to enroll; and for the students, innovative opportunities for social and professional bonding. This supposes a structure of higher education promoted and sustained not only by students, academics and university authorities, which would already be important, but the open participation and with rules of all social and economic agents representing the sectors of business employers, of all sizes and

levels of government. In principle, this would allow HEIs to act more efficiently as a space for intermediation and coordination between job seekers and job seekers.

† Ministry of Interior (2015). In the socioeconomic diagnosis of the department of Norte de Santander; developed by the National Government, through the Ministry of Interior, states that to understand the behaviors that occur in the labor market, it is essential to know the evolution of the economic activity of the Department. As shown in the socioeconomic context, the behavior of GDP in Colombia during the period under study, recorded positive rates with minimums in 2001 and 2009 (1.7%) and a

The economic, social and political dynamics of the border, is framed in a conjunctural and constantly changing context that determines and conditions the economic development of the region, determined by its active mobility of people on both sides of the border, due to its natural wealth and geostrategic location, which generate an easier commercial exchange. *

According to the study of foreign trade prepared by the Chamber of Commerce of Cúcuta, and the economic panorama of the region, it focused on three clusters: competitive clays, the north of fashion and health tourism. This characterization of the training offer of the region associated with the sector / cluster in question, [for Norte de Santander] is essential to identify if there are gaps between the profiles and competences, highly valued and required by entrepreneurs and those programs and competences that the training institutions, public and private, are currently providing their students [1]. This study allows the identification of the training needs required by companies for their productive activities.

Ultimately, progress is being made from the digitalization of services and changes in business models to changes in production models, with the most affected sectors being manufacturing, transportation and storage, information, commerce, health and finance [14].

The economic phenomenon of globalization, requires that Norte de Santander has a high level development, which leads to generate competitiveness against more prosperous economies. Therefore, to address this situation, the business network must be prepared constantly, with a culture of innovation in order to maintain and have a position in the market. This confirms the current trend of results obtained thanks to the continuous union between the State, Corporations and Academy, for the generation of business development with knowledge and innovation. Given this panorama, Norte de

maximum in 2007 (6.9 %). Likewise, in Norte de Santander the oscillations were more pronounced with peaks in 2006 (11.6%) and 2007 (7.6%), and with low growths in 2005 (0.6%) and 2010 (1.1%) The trend of growth in production in Norte de Santander tends to be opposite to national behavior.

In 2013 (preliminary figure published by DANE); GDP in Norte de Santander showed a variation of 5.3% compared to the previous year. The branches of economic activity with greater participation in the Department's GDP in 2013 were: public administration and defense; mandatory social security of affiliation (8%), real estate activities and rental of housing (8%), commerce (7.2%) and cultivation of other agricultural products (6.6%)

Santander bets on 5 productive strategies that belong to the construction and clay sector, fashion system, health tourism, energy mining sector and agribusiness; Thus, three of these are underway and the remaining as a project and goal [6].

Formerly, companies had a rigid management in their administrative and organizational structure, with a specific control and command, with separate functions, which made difficult to analyze the company; this situation changed due to globalization, which meant that companies became more flexible to adapt to constant market changes.

At present, due to changing market fluctuations, companies must have qualified people that allow them to develop tools to provide a timely and quick response to changes, such as: analysis of the company's environment, strategic addressing, evaluation of the value chain and the impact of the environment on the company.

Although, the Financial Administration is a branch of the general administration in the case of businesses or private entities. (...) It must necessarily act jointly with the other areas of any organization, and its interference when it comes to money is mandatory; since it's all about planning, versus controlling and evaluating its development [22]; where, the financial administrator through internal diagnostics enables a company to investigate and analyze its real situation, in a given period of time; in order to reveal possible existing problems, giving a timely response to correct them and envisioning new areas of opportunity to be exploited; this way strengthens the activities and processes developed by the company; Likewise, the analysis of the dynamics of the regional environment makes it possible to investigate and recognize both external and internal factors that affect all levels of the company.

To achieve the ideal achievement of this analysis for the company, it's necessary to determine the scope of the

* The border zone is characterized mainly by being an articulated territory where generalized ways of life converge, seen from the different human dimensions: economically, there is a gradual exchange of goods and services; in the natural, geographical units that are hardly separated by political-administrative barriers that interweave binational relations are shared; socially, problems inherent to the border condition are externalized, triggered by fluctuations and temporary changes typical of the region; and culturally, consistent with the identity mix that has been consolidating in the population through historically shared processes.

factors that influence this survey and study, in order to establish the appropriate instruments to perform it.

For this reason, companies require profiles that allow them a perspective of financial analysis with the incorporation of the assets held by the company, which includes intangible assets, analysis and exploration of customer needs (it gives vital importance to customer expectations), the analysis of the influence of teamwork and human capital.

The performance of human management transcends within the company: the analysis of the scope in the inclusion of new technologies and information systems that impact both the commercial and internal relationship of the company; This new need for training required in the region reveals a projection in the trend of the profile of the financial administrator, where the field of vision for decision-making must incorporate both the management of financial resources and a diagnostic analysis process that influence the incidence of company decisions, thus, the profile of the business administrator has gotten greater preference within organizations; Due to its training in the disciplinary field, it offers a holistic managerial view that encompasses concepts that are contemplated in the basic core of knowledge of the profile of the business administrator, such as: production areas, finance, commerce, marketing, administration, among others; while the financial administrator focuses on the impact of resources on organizational finance.

Analysis of the financial administration in the Corporación Universitaria Minuto de Dios CR-Cúcuta

For the Corporación Universitaria Minuto de Dios centro regional Cúcuta, it was preponderant to analyze the relevance and social impact that the programs offered have had in Norte de Santander, including Financial administration.

The research project developed, whose general objective was to analyze in depth the academic relevance and Social impact of UNIMINUTO in the Regional Center of Cúcuta, based on the training given and the contributions received from the institutions and communities where it has made its projection, the level of satisfaction of its students, the latest trends in the formation of their academic programs and the way in which they relate to the curriculum and the needs of the Norte de Santander area context, took importance in the detailed analysis of the relevance of financial administration in the Vocational training field.

The trends of the environment influence the knowledge imparted through the program offered, where macroeconomic, social and political factors influence the situational reality of the region, therefore, it is vitally important to strengthen this knowledge in financial managers. The articulation of the curriculum of the Corporación Universitaria Minuto de Dios – CR Cúcuta is analyzed along with the regional context of Norte de Santander, which is influenced by a capitalist system aimed at business development, where knowledge of the situations that prevail influence organizational economic development. For this reason, a comparative analysis between contemporary economic systems and their influence in both the regional and business context is contemplated within the curriculum.

Regarding the organizational context, for companies, it is vitally important that their employees can reach their objectives through the interdisciplinarity of knowledge in order to respond to the business activities of the region. This is why competencies are required in order to allow the exercise of work activity, where it is preponderant that every person has a strategic thinking that allows them to align with the requirements of the market and empower management tools throughout the company.

It is important to highlight that the financial analysis of a company is an administrative tool that identifies the administrative risks incurred by a company that allows to optimize the decision making of an organization and minimize the identified risks; For this reason, it was evidenced that students and graduates of the program considered that the disciplinary scope of the financial administrator was a person with skills and abilities to develop the analysis of organizational resources and how the regional environment impacted the proper management of these, allows the identification of the influence of the risks that a company incurs and therefore the decision making that allows the economic development of the company.

For Berk, J., De Marzo, P. and Harford, J. (2010), corporate finances contribute to financial decisions related to the selection made by a company regarding the investments to be made, or how to obtain the capital that is required to finance an investment. [23] This is how, knowing the market and the environment in which the company interacts is essential to provide appropriate and timely responses to the requirements of the external sector, this contributes to the strengthening of the company's value proposition; on the other hand, the changing market environment affects the processes that take place within the organization, which may modify its activities, products and / or services offered; allowing the

financial manager to be able to understand market fluctuations and trends arising from globalization.

The financial administration projects, through decision making, the generation of value in companies, due to the operational efficiency of its activities; it takes into account two factors: first, the search in the generation of income and in second place, the achievement in the efficiency of the expenses and operational costs; It is important to highlight that, decision-making must identify the desirable characteristics of profitability - risk, investment capital, taxes, economic context of the region, recovery time of the investment, among others; in order to analyze its viability and impact on the resources of the organization.

According to the regional context, the financial administration of the Corporación Universitaria Minuto de Dios – CR Cúcuta has aligned with the development plans of Norte de Santander, demonstrating the traceability of the education of human beings with abilities and skills that allow economic and organizational development, meeting the demands of the entrepreneur with the labor force competencies in the region; It also provides tools that allow the financial administrator, organizational management, taking into account the guidelines of its core knowledge base such as business sciences, looking forward to interdisciplinary training of knowledge that responds to environmental trends both in the knowledge taught as in the strengthening of competences related to administrative, financial, entrepreneurship, innovation and management of technological means, based on a praxeological methodology that relies on virtual classrooms and autonomous learning, in order to forge skills and abilities that respond to the context of the region.

However, the business environment has changed adapting to the situations of the economic dynamics of the region, which has repercussions on the profiles required by companies to cover their labor demand; For this reason, it is important to make the financial manager's skills more flexible and evolve in response to the business needs of globalization.

Final thoughts

Access, quality, permanence and relevance of education at all levels directly influence labor productivity, contribute to the reduction of unemployment and informality, and increase the remuneration of the productive factors of the country, which is reflected in the well-being of its population and in the aggregate growth of the economy [5]. The relevance of higher education implies the contribution to the development of a fairer society in its work of

producing new knowledge, training and service to society [24].

The increasing technological innovation and the globalization of the markets, has evolved the way in which the companies carry out the production and commercialization of their goods and services infringing on the capacities and competences that require the human capital for the exercise of the organizational activities; influence training to respond to the business context, where globalization has implied an organizational transformation that has allowed us to reorganize both the processes within the company and the administrative, technological and financial information systems; for this reason, it is important that management and financial management skills are developed through the academic training processes for the profile of the financial administrator, which make it possible to make better investment and financing decisions and strategies at the business and personal level; This is how it affects the development of the economic dynamics of the region.

In a society where learning is a factor of equality or difference, higher education requires valuing and accepting the role that work plays in learning. In real terms, the dynamism of the professional market and the influx of so many private service providers, in recent years, are indicators that envision that in the world of work, higher education is only one option, with graduates who have better job opportunities and greater defenses against unemployment [7].

In response to the growing technological innovation that has emerged in recent years, the way in which companies not only produce but also market the goods and services they offer has evolved; and it is this accelerated growth that has led companies to modernize in order to respond quickly and correctly to the growing demand; this is why they have integrated new technologies that have allowed them to innovate not only their production but also the administrative and financial processes in which they infer; They lead companies to strengthen their KNOW HOW. In this new sense, training has changed, where the relevance of education is influenced by existing business needs.

Currently, finances are a fundamental part of companies, and within this area the accounting process (planning, control, management and organization) is followed; this area is responsible for both the external and internal part regarding the use of resources, forms of financing and the external financial market, among others (...) As for the analysis of the financial environment, it must be taken into account that to take Rational decisions aimed at achieving the objectives of the company, it is necessary to carry out

an in-depth study of the current situation, as well as determine the strengths and weaknesses of the company * [25].

The analysis of the current situations of the company requires tools that allow the planning, formulation and design of action plans and strategies that achieve an optimization of its resources; these business context needs are the of the new trends in the global market, which affect the occupational and professional profiles required at the job level, and therefore can influence the academic training processes taught by higher education institutions (IES).

Through the tools of financial analysis, administrative, operational and financial needs are identified, analyzed and determined, which enables efficient management and control in companies that allows decision making in an effective way to achieve their objectives, which will impact

on their levels of competitiveness and therefore contribute to their business strengthening; It facilitates, in this way, an optimal planning that helps in decision-making at the managerial level.

On the other hand, it is important that financial administration programs focus their training models through theoretical-practical learning that allows interdisciplinary development and forges knowledge with ethical principles that contribute to personal, social, business and regional development; They make it possible to respond to the academic trends and needs of the economic and social environment of the region. It also allows sustainable development by presenting business innovation solutions that strengthen the region.

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* Según Mariño B., G. & Medina S., I., (2009). The analysis of the financial situation and profitability of the company: it aims to show the state of health of the company by detecting weaknesses

and financial strengths; To make such an analysis one must start from the financial statements.

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