



## Didactic guide for the pedagogical development of the accounting professional: Promoting efficient teaching

## Guia didático para o desenvolvimento pedagógico do profissional contábil: promovendo um ensino eficiente

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### ABSTRACT

In the present study, it was proposed to investigate both teaching methodologies, pedagogical training and the integration of educational technology in the learning of accounting in educational institutions in El Carmen-Manabí. In order to identify areas for improvement and promote more efficient learning, a survey of 21 accounting teachers was designed. The methodology used was based on the collection of data through a structured questionnaire on key aspects such as the teaching methodologies used, the pedagogical training received and the integration of educational technology in the classroom. The results obtained on the various teaching methodologies used by the surveyed teachers highlight that project-based learning is more frequent; although most teachers believe that pedagogical training can be improved, a high percentage say they have not received specific training in pedagogy. In addition, a high level of integration of educational technology in classrooms was observed, although challenges persist such as lack of access to technological equipment or resources and training on its use. In conclusion, the findings of this study emphasize the importance in the pedagogical training of accounting teachers, as well as diversifying teaching methodologies and facilitating adequate support and resources for the full integration of educational technology. These findings offer guidance to improve teaching practice and promote more efficient and meaningful learning of accounting in educational institutions in the canton of El Carmen, Ecuador.

### RESÚMEN

En el presente estudio se propuso investigar tanto las metodologías de enseñanza, la formación pedagógica y la integración de la tecnología educativa en el aprendizaje de la contabilidad en instituciones educativas de El Carmen-Manabí. Con el objetivo de identificar áreas de mejoras y promover un aprendizaje más eficiente, se diseñó una encuesta a 21 docentes de contabilidad. La metodología empleada se basó en la recopilación de datos a través de cuestionario estructurado sobre aspectos claves como las metodologías de enseñanza utilizadas, la formación pedagógica recibida y la integración de la tecnología educativa en el aula. Los resultados obtenidos sobre las diversas metodologías de enseñanza empleadas por los docentes, encuestados, destacan que el aprendizaje basado en proyectos es más frecuente; aunque la mayoría de los docentes consideran que se puede mejorar la formación pedagógica, un porcentaje alto manifiesta no haber recibido formación específica en pedagogía. Además, se observó un alto nivel de integración de la tecnología educativa en aulas, aunque persisten desafíos como la falta de acceso a equipos o recursos tecnológicos y la de capacitación sobre su uso. En conclusión, los hallazgos de este estudio enfatizan la importancia en la formación pedagógica de los docentes de contabilidad, así como diversificar las metodologías de enseñanza y facilitar el apoyo y recursos adecuados para la plena integración de la tecnología educativa. Estas conclusiones ofrecen orientación para mejorar la práctica docente y promover un aprendizaje más eficiente y significativo de la contabilidad en las instituciones educativas en el cantón El Carmen, Ecuador.

### RESUMO

No presente estudo, propôs-se investigar tanto as metodologias de ensino, a formação pedagógica e a integração da tecnologia educacional na aprendizagem da contabilidade nas instituições de ensino de El Carmen-Manabí. Com o objetivo de identificar áreas de melhoria e promover uma aprendizagem mais

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eficiente, foi elaborado um questionário para 21 professores de contabilidade. A metodologia utilizada baseou-se na recolha de dados através de um questionário estruturado sobre aspectos fundamentais, como as metodologias de ensino utilizadas, a formação pedagógica recebida e a integração da tecnologia educativa na sala de aula. Os resultados obtidos sobre as várias metodologias de ensino utilizadas pelos professores inquiridos destacam que a aprendizagem baseada em projetos é mais frequente; embora a maioria dos professores acredite que a formação pedagógica possa ser melhorada, um percentual elevado afirma não ter recebido formação específica em pedagogia. Além disso, observou-se um alto nível de integração da tecnologia educacional nas salas de aula, embora persistam desafios como a falta de acesso a equipamentos ou recursos tecnológicos e treinamento sobre a utilização deles. Como conclusão, os achados deste estudo enfatizam a importância na formação pedagógica dos professores de contabilidade, bem como diversificar as metodologias de ensino e facilitar o suporte e os recursos adequados para a plena integração da tecnologia educacional. Esses achados fornecem orientação para melhorar a prática de ensino e promover uma aprendizagem mais eficiente e significativa da contabilidade nas instituições educacionais do cantão de El Carmen, Equador.

## Introduction

Nowadays, it is necessary in the training of students and professionals in the accounting area, it cannot be limited simply to the acquisition of technical knowledge, since it is also necessary to develop adequate pedagogical skills that allow the efficient and effective transfer of such knowledge to other subjects or to other spheres. In this sense, the figure of the accounting professional is challenged not only to master their field of study, but also to become an effective educator, capable of enhancing the learning of their students.

In this sense, there is a need to strengthen the pedagogical skills of teachers, students and other professionals in this area (Gómez Contreras *et al.*, 2019), therefore, it is necessary to apply optimal and appropriate teaching-learning procedures for students and thus improve their knowledge, a situation that leads to the preparation and use of the “Didactic Guide for Pedagogical Development for Accounting Professionals: Promoting Efficient Teaching”. Under these premises, the didactic guide brings with it the purpose of providing an articulated and normative framework with the aim of developing clear and specific pedagogical competencies in the accounting area, which allow improving the quality, relevance and responsibility in the teaching-learning of accounting.

On the above, the present work is based on the perception and reasons that, in the teaching-learning process of the subject of accounting, it must be effective and with a good degree of ease in its understanding, for this it is essential, in addition to the technical mastery and accounting concepts, a solid preparation in pedagogical and didactic aspects. In this sense, many and varied authors have expressed the importance of articulating some curricular and pedagogical strategies with an innovative character and that must be combined with technological tools in the teaching of accounting (Gómez-Contreras & Bonilla-Torres, 2020; Parra Bernal *et al.*, 2021; and López Bonilla, 2020).

The proposed didactic guide is initially based on the existing literature review, which emphasizes the teaching-learning methodologies of accounting, the analysis of the training needs of accounting professionals and the identification of good pedagogical practices in the Ecuadorian environment. It is also based on the recognition of the importance of continuous training and professional development in the field of accounting education, as described in

works such as: Guerrero Salazar and Prieto López, (2020); (Galarza & Jaramillo, 2018; Vélez & Velasco, 2019).

The objective is to investigate and analyze the impact of the implementation of active methodologies and the effective use of educational technology in the teaching of accounting at the level of Ecuadorian territory, it is sought with this, to improve the understanding of accounting concepts and therefore, the academic performance of students by clearing a positive path in the knowledge acquired and in human formation (López Martínez *et al.*, 2022).

On the above, this work seeks to contribute to the improvement of the quality of accounting training in educational institutions in Ecuador, providing a practical and applicable tool for the pedagogical development of professionals in this field. Through the proposed didactic guide, it is intended to strengthen the efficient teaching of accounting, promoting significant and applicable learning in a real academic and professional context.

### **Scientific Problem**

In this work, the following question is raised: How to develop an effective didactic guide that increases the pedagogical development of accounting professionals with the aim of improving efficient teaching in this field?

### **Hypothesis**

Given the importance of an efficient pedagogical approach in the teaching of accounting and the development of pedagogical competencies in teachers, it is hypothesized that the implementation of active methodologies and the effective use of educational technology in the Ecuadorian context will significantly improve the understanding of accounting concepts and the academic performance of students.

### **Development**

#### **Theoretical foundation**

The theoretical framework of this work is based on the review of the existing literature on teaching methods in the subject of accounting, pedagogical theories and outstanding educational actions in Ecuador (Meirieu y Montenegro Gómez, 2019). Concepts such as active learning, formative assessment, the use of educational technologies and good practices for and in the training of professionals in the accounting area are also explored (Alegre Brítez, 2023); (Molina-Garzón y Palma-Villavicencio, 2022). In addition, educational policies and regulations in Ecuador related to teacher training and curricular standards in accounting are considered according to the guidelines of the Ministry of Education and Culture.

It should be noted that the teaching of accounting requires a solid pedagogical approach, capable of guaranteeing a broader and deeper understanding of financial and

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accounting concepts for their subsequent application. According to Cassiani & Zabaleta, (2016), the role of the teacher is very important in these stages, because it allows them to guide and direct students towards significant learning to show it in their day-to-day life and in professional practice; a pedagogical approach that must be strengthened in the path of the development of pedagogical skills that teachers must acquire so that the knowledge imparted to students achieves its mission, as pointed out by Sosa *et al.*, (2018), in their study on the development of pedagogical skills in accounting teachers.

On the other hand, it is necessary to affirm that continuous formative assessment plays a fundamental role in the teaching-learning process of accounting, such evaluations must use a constructivist pedagogical approach, making it possible to assemble and apply the evaluation instruments (Mendoza Jacomino y Artilles Olivera, 2011). Along the same lines, we have authors such as Valencia-Peris *et al.* (2017); Cáceres Mesa *et al.* (2019); and Ortiz-Martínez *et al.* (2018), highlight the important role of applying formative and continuous assessments to identify the educational needs of students and for the continuous and efficient improvement of the teaching-learning process. This evaluation must be conceived and supported by the use of educational technologies, Considering that, from the point of view of Pinto & Durán-Aponte (2020), these become an effective tool to improve the teaching-learning process efficiently of the subject under analysis, since by providing interactive and practical resources for middle and higher education students through active learning.

Consequently, active learning is recognized as an effective strategy in the teaching of accounting, authors such as Ulloa Arias & Carcausto Calla (2024), point out that active learning encourages adequate participation and ethical commitment of students, which facilitates a deeper understanding of accounting concepts. On the other hand, and following in the same direction (Rodríguez Álava, 2013; and Moya Carrera, 2022), highlight the importance of continuous teacher training, consequently they consider it an aspect of utmost importance to improve the accounting curricular proposal in our country, but also important to address the ethical and moral challenges in the face of media ecology and the metaverse (Silva Alvarado *et al.*, 2023), at the same time to take advantage of opportunities in the Ecuadorian educational context.

Obviously, the pedagogical competences of the accounting teacher are essential to ensure quality teaching. (Fonseca Montoya *et al.*, 2019) conduct a review of the literature on pedagogical competencies and point out the importance of skills such as lesson planning, effective communication, and continuous assessment of learning (Ortiz Martínez *et al.*, 2020). Of course, this idea is reinforced by the need for innovative methodologies in the teaching of accounting, as stated by Ors and Matarranz (2023) in their study on innovative strategies in the educational context, pointing out that steps need to be taken for their proper application. In the same way, it is important to state that being a teacher of any subject requires having vocation and dedication, especially in this subject that has the character of technique, it

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requires many conditions such as being convinced of your task and role of teaching by and for life, another element is to be passionate, capable of disseminating and transmitting your knowledge to your students, therefore, it is necessary to feel and be a teacher as they maintain (Cardona-Restrepo *et al.*, 2016), only in this way can the objectives of the subjects and lesson plans be met.

The implementation of active methodologies in the teaching-learning process of accounting can significantly improve the learning experience in each of the students. Ávila Vicuña (2023) investigated the application of active methodologies in Ecuadorian educational institutions, finding promising results in terms of student participation in the classroom, as well as the adequate understanding of accounting theories. Regarding the evaluation of learning in accounting, it is a constant challenge to improve the educational process. In this context, Galarza and Jaramillo (2018) analyze various evaluation strategies, and highlight the importance of methods that promote, first, an adequate understanding, and second, a deep critique of the accounting concepts that are assimilated by students. All this, because evaluation entails processes where the why? And for what? is evaluated, as they maintain Aquino Zuñiga *et al.* (2013).

On the above, the use of educational technology in the teaching of accounting can improve the accessibility and effectiveness of learning in students, as Chichande Anzules & Rosado Chichande (2023) argue, when examining the impact generated by educational technology in secondary education institutions in Ecuador, also finding important benefits when student commitment is evidenced by highlighting the application of accounting theories.

In other words, the development of digital competencies and skills in teachers who teach accounting is the basis for effectively integrating educational technology inside and outside the classroom. Authors such as Caldeiro-Pedreira *et al.* (2023) have researched the teaching needs regarding training in digital skills and propose strategies to optimize training in this area.

Similarly, planning effective lesson lessons is another key factor in the teaching styles of any subject (Chicaiza Chimarro, 2023) especially when it comes to the subject accounting; in this same route, authors such as Espinoza-Freire *et al.* (2022); and González-Alfaro (2022), argue that curricular planning within the educational unit and for the subject is of vital importance, so principals and teachers must prepare them efficiently; they also highlight the need to align learning objectives with active strategies for teaching and assessment. Consequently, the implementation of active and innovative methodologies in the teaching of accounting can improve the participation and commitment of students in their challenge to learn.

Authors such as Bell Rodríguez *et al.* (2024); and Pérez-Espés *et al.* (2022), have studied different pedagogical approaches in the educational context, in their findings they argue that active and collaborative methodologies are especially effective in promoting

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meaningful and applicable learning in accounting, where the active role of the student plays an important role; it is necessary to emphasize that educational processes that are based on memory and not on active pedagogical activities must be set aside to avoid an unproductive educational process.

**The type of research** used in this work is applied, and has the objective of developing a didactic guide that has direct applications in the field of teaching-learning of accounting, with the purpose of improving the training of professionals in this field and efficiently enhancing teaching through active learning.

**Population and sample:** The population is 21 teachers to be surveyed.

## **Materials and Methods**

### **Materials**

Surveys or questionnaires aimed at accounting teachers in educational institutions in the canton of El Carmen, to collect information on the teaching methodologies used, the perception of teachers about their pedagogical training and the integration of educational technology in the classroom.

Semi-structured interviews with accounting teachers with experience in the use of active methodologies and educational technology. As well as the experiences in practice, the challenges faced and the effective strategies used in the teaching of accounting.

Analysis of data collected through surveys, questionnaires, and interviews, to identify patterns, trends, and significant relationships between the variables studied.

Observation of participants in accounting classes where active methodologies and educational technology are used.

### **Methods**

Analytical review of existing literature on teaching-learning of accounting and pedagogical development in the Ecuadorian context. Using academic databases, specialized journals, and books of relative importance to gather up-to-date and relevant information.

The sources of information used in the work allow to strengthen the scientific basis of the subject of research, as well as to structure the theoretical framework of the research.

### **Presentation of Results**

The results are presented in a logical and coherent manner related to the objectives of the study. Highlighting the most relevant observations on the key issues.

**Table 1.** How up-to-date is the accounting curriculum in Ecuador's accounting technical colleges?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Very up to date	2	9.52
Updated	6	28.57
Little updated	8	38.10
Outdated	5	23.81

*Note: Own elaboration.*

60% of teachers consider that the accounting curriculum is not very up-to-date or outdated. This indicates an urgent need for curriculum review and modernization to ensure that the content taught is aligned with current labor market practices.

**Table 2.** Does the current curriculum include enough practical content to prepare students for the job market?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Yes	4	19.05
No	10	47.62
Partially	7	33.33

*Note: Own elaboration.*

48% of teachers believe that the curriculum does not include enough practical content, and 33% indicate that it only partially. This suggests a strong need to increase practical activities and case studies in the curriculum to better prepare students for the job market.

**Table 3.** What teaching methods are currently used in accounting education?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Lectures	13	61.90
Project-Based Learning	4	19.05
Participatory methods	2	9.52
Use of technology and software	2	9.52

*Note: Own elaboration.*

The predominance of lectures (62%) suggests that traditional teaching methods are used, with little inclusion of participatory or technological methods. Diversifying teaching methods is needed to improve student interaction and active learning.

**Table 4.** How is the effectiveness of current teaching methods evaluated?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Periodic evaluations	6	28.57
Students feedback	4	19.05
Academic results	6	28.57
Not evaluated	5	23.81

*Note: Own elaboration.*

24% of teachers indicate that the effectiveness of teaching methods is not evaluated. To improve the quality of teaching, it is crucial to implement more robust evaluation mechanisms that include constant student feedback and analysis of academic results.

**Table 5.** What kind of teaching resources (books, software, audiovisual materials) are currently used?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Books	11	52.38
Software	4	19.05
Audiovisual materials	4	19.05
Others	2	9.52

*Note: Own elaboration.*

The greater dependence on books (52%) and the lower use of software and audiovisual materials indicate a need to diversify and update teaching resources to improve student learning.

**Table 6.** Do accounting teachers receive continuous and up-to-date training?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Yes	6	28.57
No	10	47.62
Partially	5	23.81

*Note: Own elaboration.*

48% of teachers indicate that they do not receive continuous and up-to-date training, which underscores the need for professional development programs to improve their pedagogical skills and keep up with current trends.

**Table 7.** What kind of support do teachers receive to improve their teaching methods?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Training workshops	6	28.57
Pedagogical resources	4	19.05
Others	5	23.81
None	6	28.57

*Note: Own elaboration.*

29% of teachers do not receive any type of support to improve their teaching methods. It is crucial to implement pedagogical support strategies that include specific workshops and resources to improve educational quality.

**Table 8.** How is student learning in accounting currently assessed?

<b>Answer</b>	<b>Number of teachers</b>	<b>%</b>
Written exams	11	52.38
Practical projects	4	19.05
Class participation	4	19.05
Others	2	9.52

*Note: Own elaboration.*

The preponderance of written exams (52%) suggests a traditional assessment, with little inclusion of practical projects and participation in class. It is advisable to diversify assessment methods to obtain a more complete view of student performance.



**Table 9.** Are formative and summative assessments used in a balanced manner?

<i>Answer</i>	<i>Number of teachers</i>	<i>%</i>
Yes	4	19.05
No	10	47.62
Partially	7	33.33

*Note: Own elaboration.*

Half of teachers (48%) indicate that an adequate balance between formative and summative assessments is not used. It is essential to implement a balance that allows for both continuous feedback and assessment of final learning.

## Discussion

The results obtained from the surveys carried out on accounting teachers in educational institutions shed light on various aspects related to teaching methodologies, pedagogical training and the integration of educational technology in the classroom. These findings can be contextualized and discussed under the focus of ideas of several authors in the field of accounting education.

Regarding the teaching methodologies used in the classroom, the results shows a marked preference for project-based learning (PBL). This trend may be aligned with the idea that active, problem-solving-based learning promotes a deeper and more enduring understanding of accounting theories (Bloom, B. S. *et al.*, 1956)

However, it is important to recognize that other methodologies, such as cooperative learning and problem-based learning, also have an important role in diversifying teaching-learning strategies and encouraging student engagement (Johnson *et al.*, 2014)

Regarding pedagogical training, although most of the teachers surveyed consider that they have received adequate training, a significant number indicate that they have NOT received specific training in pedagogy. This situation reflects the need for greater emphasis on pedagogical training for the adequate training and preparation of teachers in this subject, as suggested by authors such as May *et al.* (1995); Carver Jr & King (1986) and Dunn *et al.* (2016). This implies that a solid pedagogical training can provide teachers with the necessary tools to design effective learning experiences adapted to the needs of students.

With regard to the integration of educational technology, although an acceptable level is observed, important challenges are also identified, such as lack of access to technological equipment or resources and lack of training in the use of educational technology. These findings are consistent with the literature found, and highlight the need to overcome the technological gaps that exist in the 21<sup>st</sup> century in many educational institutions nationwide, and that it is urgently necessary on the part of the state, of educational authorities, including that of the schools, to provide adequate and quality support to facilitate the effective integration of technology in the classroom (Bates, 2015); (Ertmer, 1999).

In conclusion, the results of this research imperatively highlight the need for solid pedagogical training and the urgent role of providing educational technology in the teaching of accounting in Ecuadorian educational institutions. To improve the quality of teaching and promote meaningful and effective learning, it is essential that accounting teachers have the support and resources they need to develop strong pedagogical skills and make the most of the potential of technology in the classroom so that students can optimally assimilate the knowledge imparted.

It is also necessary to apply efficient didactic guides that improve the teaching-learning process, to reinforce the autonomy and active participation of the student to solve tasks and accounting exercises effectively and with quality (Cuarán-Casa *et al.*, 2021).

## **Final Considerations**

### **Importance of Pedagogical Training**

Most of the teachers surveyed consider that they have received adequate pedagogical training to teach accounting classes. However, there is still a significant percentage of teachers who have not received specific training in pedagogy. This makes it necessary to continue strengthening the pedagogical training of accounting teachers, highlighting that in order to make this process effective, a diagnosis of concepts and previous learning is required to make more realistic decisions, as highlighted by Hernández Pérez (2017), as an intrinsic process of all pedagogical activity.

### **Diversity of Teaching Methodologies**

A variety of teaching methodologies used by the surveyed teachers are observed, with project-based learning being the most frequent; this suggests that teachers are adopting active and participatory approaches to teaching accounting, which can contribute to more meaningful learning towards students.

### **Challenges in the Integration of Educational Technology**

Although there is a significant level of integration of educational technology in the accounting classroom, significant barriers still need to be overcome, such as lack of access to technological equipment or resources and lack of training in the use of educational technology.

### **Need for Support and Resources**

The results obtained emphasize the support and resources for teachers and serve as links to facilitate educational technology and the development of solid pedagogical skills. This includes the provision of ongoing training, access to technology equipment and resources, and professional development opportunities.

It can be understood, then, that, in order to overcome these limitations, it is imperative to strengthen emotional intelligence, providing tools for students to strengthen accounting knowledge (Kwan Chung y Alegre Brítez, 2023). One way to achieve this is by using a didactic guide that allows following precise patterns in the teaching-learning process, and also allows the development of skills, both in teachers and students, to improve effective communication, personal leadership, teamwork and conflict resolution in a harmonized way, in this sense the following proposal is presented:

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## DIDACTIC GUIDE ON PEDAGOGICAL DEVELOPMENT FOR ACCOUNTING PROFESSIONALS: PROMOTING EFFICIENT TEACHING

### Introduction

This guide is designed to provide accounting professionals with an adequate understanding and application of the accounting regulations and principles in force in Ecuador. It seeks to focus on pedagogical development, aimed at strengthening efficient teaching in high school students, with a particular focus on Ecuadorian legislation and its practical applications in the personal and business environment.

### General Objective

Understand the relationship between business activity and accounting in accordance with and adherence to the accounting and tax regulations in force in Ecuador.

### Specific Objectives

1. Identify the accounting obligations that individuals and companies must comply with according to Ecuadorian regulations.
2. To analyze how accounting facilitates financial management and business decision-making in the Ecuadorian legal context.
3. Develop skills to document, record transactions appropriately according to local regulations.

### Methodology

The didactic guide is structured in 4 thematic units that combine theory and practice. Each unit contains: Specific Objectives, Contents, Procedures, Attitudes and Evaluation Criteria, designed to guarantee a comprehensive and applied training in accounting.

#### Unit 1: Business Activity and Accounting.

<i>Items</i>	<i>Description</i>
<b>General Objective</b>	Understand the relationship between business activity and accounting, in accordance with the accounting regulations in force in Ecuador.
<b>Specific Objectives</b>	✓ Identify the accounting obligations that companies must comply with according to Ecuadorian regulations.

	<ul style="list-style-type: none"> <li>✓ Analyze how accounting facilitates financial management and business decision-making in the Ecuadorian legal context.</li> <li>✓ Develop skills to properly record and document business transactions as per local regulations.</li> </ul>
<b>Contents</b>	<p><b>Accounting legislation in Ecuador:</b> Organic Law of Public and Private Enterprises, Regulations of the Internal Revenue Service (<i>Ley Orgánica de Empresas Públicas y Privadas, Normativa del Servicio de Rentas Internas - SRI</i>).</p> <ul style="list-style-type: none"> <li>✓ Accounting obligations of companies: Recording of income, expenses, assets, liabilities, among others.</li> <li>✓ Ecuadorian accounting principles: Application of generally accepted accounting principles in Ecuador.</li> <li>✓ Procedures:</li> <li>✓ Example: Presentation of a balance sheet of financial position of an Ecuadorian company, highlighting how local accounting principles are applied in the valuation of assets and liabilities.</li> <li>✓ Exercise: Accounting record of commercial transactions of an Ecuadorian company, following the guidelines established by the Organic Law of Public and Private Companies and the Regulations of the SRI.</li> </ul>
<b>Attitudes</b>	<ul style="list-style-type: none"> <li>✓ Commitment to compliance with the accounting obligations established by Ecuadorian legislation.</li> <li>✓ Responsibility for the proper management of financial information in accordance with local regulations.</li> </ul>
<b>Evaluation Criteria</b>	<ul style="list-style-type: none"> <li>✓ Compliance with the accounting obligations established by Ecuadorian regulations.</li> <li>✓ Correct application of Ecuadorian accounting principles in the preparation of accounting records.</li> <li>✓ Understanding of the importance of accounting in Ecuador's legal and business context.</li> </ul>

### **Practical Exercise # 1: Accounting Record of Commercial Transactions.**

<b>Items</b>	<b>Description</b>
<b>Objective of the exercise</b>	<ul style="list-style-type: none"> <li>✓ Apply Ecuadorian accounting principles in the registration of commercial transactions of a company, in accordance with the accounting regulations in force in the country.</li> </ul>
<b>Context</b>	<ul style="list-style-type: none"> <li>✓ Let's suppose that we are accountants of an Ecuadorian company dedicated to the import and sale of electronic products. During the month of January, the company carried out various commercial transactions that must be recorded in the accounting books in accordance with Ecuadorian legislation.</li> </ul>
<b>Transactions to Record</b>	<ul style="list-style-type: none"> <li>✓ Purchase of inventory for \$10,000 from the local supplier "Electroventas S.A.", paying 50% of the amount in cash and the remaining balance in 30 days.</li> <li>✓ Sale of \$15,000 of products to a cash customer.</li> <li>✓ Payment of wages and salaries to employees totaling \$5,000.</li> <li>✓ Return of defective merchandise to the supplier "Electroventas S.A." for a value of \$1,000.</li> <li>✓ Collection of accounts receivable from customers totaling \$8,000.</li> </ul>
<b>Instructions</b>	<ul style="list-style-type: none"> <li>✓ Record each of the commercial transactions in the company's accounting books, following Ecuadorian accounting principles and the regulations of the Internal Revenue Service (SRI).</li> <li>✓ Use accounting software or ledger format commonly used in Ecuador.</li> <li>✓ Be sure to include the date of the transaction, a clear description of the transaction, the amount involved, and the accounting accounts affected.</li> <li>✓ Make the corresponding accounting entries in the journal and general ledgers, and prepare a trial balance at the end of the fiscal year.</li> </ul>
<b>Analysis and Discussion</b>	<ul style="list-style-type: none"> <li>✓ After completing the recording of all transactions, analyze the results and discuss how Ecuadorian accounting principles were applied in the process.</li> <li>✓ Identify potential errors or inconsistencies in the records and propose solutions to correct them.</li> </ul>
<b>Expected Results</b>	<ul style="list-style-type: none"> <li>✓ Correct recording of all business transactions in the company's accounting books.</li> <li>✓ Proper application of Ecuadorian accounting principles and SRI regulations.</li> <li>✓ Trial balance reflecting the company's financial position at the end of the financial year.</li> </ul>

**Unit 2: The Patrimony of Accounting.**

<i>Items</i>	<i>Description</i>
<b>General Objective</b>	Understand the concept of equity in accounting and its application within the legal framework of Ecuador.
<b>Specific Objectives</b>	<ul style="list-style-type: none"> <li>✓ Define the concept of equity and its components according to Ecuadorian accounting regulations.</li> <li>✓ Analyze how assets are recorded and valued in accordance with local regulations.</li> <li>✓ Develop skills to prepare financial statements that faithfully reflect the equity situation of a company in Ecuador.</li> </ul>
<b>Contents</b>	<ul style="list-style-type: none"> <li>✓ Concept of equity: Assets, liabilities and equity according to Ecuadorian accounting legislation.</li> <li>✓ Valuation and recording of assets and liabilities: permissible valuation methods and recognition criteria.</li> <li>✓ Preparation of financial statements: Balance sheet and statement of financial position in the Ecuadorian legal context.</li> </ul>
<b>Procedures</b>	<ul style="list-style-type: none"> <li>✓ Example: Presentation of a balance sheet of an Ecuadorian company, highlighting the classification of assets and liabilities in accordance with local accounting regulations.</li> <li>✓ Exercise: Valuation of assets and liabilities of an Ecuadorian company using the valuation methods allowed by national legislation.</li> </ul>
<b>Attitudes</b>	<ul style="list-style-type: none"> <li>✓ Commitment to compliance with the accounting standards established by Ecuadorian legislation.</li> <li>✓ Rigor in the preparation of financial statements that faithfully reflect the company's equity situation according to local regulations.</li> </ul>
<b>Evaluation Criteria</b>	<ul style="list-style-type: none"> <li>✓ Correct classification and valuation of assets and liabilities in accordance with Ecuadorian accounting regulations.</li> <li>✓ Accuracy in the preparation of financial statements that comply with legal and accounting requirements.</li> <li>✓ Understanding of the importance of wealth in financial management and business decision-making in Ecuador.</li> </ul>
<b>Solution of Teaching and Learning Activities</b>	<ul style="list-style-type: none"> <li>✓ <b>Practical Exercise:</b> Students will prepare a balance sheet of an Ecuadorian company, applying local accounting principles and using the data provided.</li> <li>✓ <b>Case Study:</b> Analysis of financial statements of Ecuadorian companies, where the relevant aspects related to equity and their presentation in accounting reports will be identified and discussed.</li> </ul>

**Practical Exercise # 2: Preparation of a Balance Sheet.**

<i>Items</i>	<i>Description</i>
<b>Objective of the exercise</b>	Apply the concepts of equity in accounting and Ecuadorian accounting regulations to prepare a company's balance sheet.
<b>Context</b>	<ul style="list-style-type: none"> <li>✓ Let's say we are accountants for an Ecuadorian electronics retail company. We have been entrusted with the task of drawing up the balance sheet at the end of the fiscal year.</li> </ul>
<b>Available Data</b>	<ol style="list-style-type: none"> <li>1. Assets: <ul style="list-style-type: none"> <li>✓ Cash and Banks: \$20,000</li> <li>✓ Inventories: \$50,000</li> <li>✓ Furniture and Equipment: \$30,000</li> </ul> </li> <li>2. Liabilities: <ul style="list-style-type: none"> <li>✓ Accounts Payable to Suppliers: \$15,000</li> <li>✓ Long-term bank loan: \$25,000</li> </ul> </li> <li>3. Net Worth: <ul style="list-style-type: none"> <li>✓ Share Capital: \$50,000</li> <li>✓ Retained earnings: \$10,000</li> </ul> </li> </ol>
<b>Instructions</b>	<ul style="list-style-type: none"> <li>✓ Using the data provided, prepare a balance sheet for the company at the end of the fiscal year.</li> <li>✓ Classify assets and liabilities in accordance with Ecuadorian accounting regulations, ensuring to follow established presentation and valuation guidelines.</li> <li>✓ Prepare the balance sheet in the standard format, showing the company's financial situation in a clear and concise manner.</li> </ul>
<b>Analysis and Discussion</b>	<ul style="list-style-type: none"> <li>✓ After completing the balance sheet, analyze the results and discuss how equity concepts in accounting and Ecuadorian accounting regulations were applied in its preparation.</li> <li>✓ Identify any discrepancies or errors and propose possible solutions to correct them.</li> </ul>

<b>Expected Results</b>	<ul style="list-style-type: none"> <li>✓ Preparation of a balance sheet that accurately reflects the financial situation of the company at the end of the fiscal year.</li> <li>✓ Proper classification of assets and liabilities in accordance with Ecuadorian accounting regulations.</li> <li>✓ Correct presentation of the balance sheet, following the presentation and valuation guidelines established by local accounting legislation.</li> </ul>
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### Unit 3: The Accounting Method.

<b>Items</b>	<b>Description</b>
<b>General Objective</b>	Understand the accounting method used to record and process a company's financial transactions, in accordance with Ecuadorian accounting regulations.
<b>Specific Objectives</b>	<ul style="list-style-type: none"> <li>✓ Explore the accounting principles and techniques applied in the preparation of financial information in Ecuador.</li> <li>✓ Analyze the importance of proper recording of financial transactions for the generation of accurate financial statements.</li> <li>✓ Develop skills to apply the accounting method in business practice within the Ecuadorian legal framework.</li> </ul>
<b>Contents</b>	<ul style="list-style-type: none"> <li>✓ Example: Filing an accounting record using the double-entry method for a typical business transaction in Ecuador.</li> <li>✓ Exercise: Application of the accounting method in the preparation of basic financial statements, such as the balance sheet and income statement, for an Ecuadorian company.</li> </ul>
<b>Attitudes</b>	<ul style="list-style-type: none"> <li>✓ Commitment to accuracy and integrity in the recording of financial transactions.</li> <li>✓ Responsibility in compliance with accounting principles and accounting regulations in force in Ecuador.</li> </ul>
<b>Evaluation Criteria</b>	<ul style="list-style-type: none"> <li>✓ Correct application of fundamental accounting principles in the recording of financial transactions.</li> <li>✓ Accuracy in the preparation of financial statements using the accounting method.</li> <li>✓ Understanding of the importance of the accounting method in the generation of reliable and useful financial information for decision-making.</li> </ul>
<b>Solution of Teaching and Learning Activities</b>	<ul style="list-style-type: none"> <li>✓ <b>Practical Exercise:</b> Students will make accounting records of financial transactions using the double-entry method and prepare basic financial statements.</li> <li>✓ <b>Case Study:</b> Analysis of real cases of Ecuadorian companies where the accounting method will be applied in the preparation of financial information.</li> </ul>

### Practical Exercise # 3: Application of the Accounting Method.

<b>Items</b>	<b>Description</b>
<b>Objective of the exercise</b>	Apply the fundamental accounting principles and the double-entry method in the recording of financial transactions of an Ecuadorian company.
<b>Context</b>	<ul style="list-style-type: none"> <li>✓ Let's suppose that we are accountants for a service company located in Ecuador. During the month of March, the company carried out various financial transactions that must be correctly recorded in the accounting books.</li> </ul>
<b>Transaction Data</b>	<ul style="list-style-type: none"> <li>✓ Purchase of office equipment for \$5,000 in cash.</li> <li>✓ Provision of services to clients for a total of \$8,000, receiving the payment of 50% in cash and the remaining balance in 30 days.</li> <li>✓ Office rent payment for \$1,500.</li> <li>✓ Purchase of office supplies for \$800, paying half in cash and the rest in 15 days.</li> <li>✓ Return of defective supplies worth \$200 to the supplier, obtaining a credit for the same amount.</li> </ul>
<b>Instructions</b>	<ul style="list-style-type: none"> <li>✓ Record each of the financial transactions in the company's accounting books using the double-entry method.</li> <li>✓ Ensure that you follow fundamental accounting principles, such as the accrual principle and the realization principle.</li> <li>✓ Use standard ledgers, such as the journal and general ledger, to record transactions.</li> <li>✓ Prepare a trial balance at the end of the year to verify the accuracy of the accounting records.</li> </ul>
<b>Analysis and Discussion</b>	<ul style="list-style-type: none"> <li>✓ After completing the recording of transactions, analyze the results and discuss how fundamental accounting principles were applied in the process.</li> <li>✓ Identify any discrepancies or errors in the records and propose solutions to correct them.</li> </ul>
<b>Expected Results</b>	<ul style="list-style-type: none"> <li>✓ Correct recording of all financial transactions in the accounting books using the double-entry method.</li> <li>✓ Proper application of fundamental accounting principles, such as the accrual principle and the realization principle.</li> <li>✓ Trial balance reflecting the equality between debits and credits at the end of the year.</li> </ul>

#### Unit 4: The Accounting Books.

Items	Description
<b>General Objective</b>	Understand the importance of accounting books in the recording and organization of a company's financial information in accordance with Ecuadorian accounting regulations.
<b>Specific Objectives</b>	<ul style="list-style-type: none"> <li>✓ Identify the mandatory accounting books and their function in the accounting system of Ecuador.</li> <li>✓ Analyze how financial transactions are recorded and classified in accounting books according to local regulations.</li> <li>✓ Develop skills to properly keep accounting books and keep financial documentation in order.</li> </ul>
<b>Contents</b>	<ul style="list-style-type: none"> <li>✓ Types of ledgers: Daily, general ledger, inventories and balance sheets.</li> <li>✓ Function and content of each accounting book.</li> <li>✓ Legal and formal requirements for bookkeeping in Ecuador.</li> </ul>
<b>Procedures</b>	<ul style="list-style-type: none"> <li>✓ Example: Presentation of a record in the journal and its subsequent transfer to the general ledger.</li> <li>✓ Exercise: Crafting a journal and general ledger for a given series of financial transactions.</li> </ul>
<b>Attitudes</b>	<ul style="list-style-type: none"> <li>✓ Commitment to accuracy and completeness in recording transactions in accounting books.</li> <li>✓ Responsibility in complying with the legal and formal requirements for the keeping of accounting books in Ecuador.</li> </ul>
<b>Evaluation Criteria</b>	<ul style="list-style-type: none"> <li>✓ Accuracy in recording and classifying financial transactions in accounting books.</li> <li>✓ Compliance with legal and formal requirements for bookkeeping in Ecuador.</li> <li>✓ Competence in the preparation and maintenance of accounting books that faithfully reflect the financial activity of the company.</li> </ul>
<b>Solution Teaching and Learning Activities</b>	<ul style="list-style-type: none"> <li>✓ <b>Practical Exercise:</b> Students will carry out the recording of financial transactions in the journal and their subsequent transfer to the general ledger.</li> <li>✓ <b>Case Study:</b> Analysis of real cases where the aspects related to the keeping of accounting books in Ecuadorian companies will be identified and discussed.</li> </ul>

#### Practical Exercise # 4: Preparation of Accounting Books.

Items	Description
<b>Objective of the exercise</b>	Apply the concepts learned about accounting books in practice, properly recording the financial transactions of an Ecuadorian company in the journal and general ledger.
<b>Context</b>	<ul style="list-style-type: none"> <li>✓ Let's suppose that we are accountants for an Ecuadorian financial services company. During the month of April, the company carried out various financial transactions that must be recorded in the accounting books.</li> </ul>
<b>Transaction Data</b>	<ul style="list-style-type: none"> <li>✓ Data is provided on the financial transactions carried out by the company during the month of April, which include sales of services, purchases of supplies, operating expenses, among others.</li> </ul>
<b>Instructions</b>	<ul style="list-style-type: none"> <li>✓ Record each financial transaction in the company's daily book, making sure to include the date, transaction description, and corresponding amounts.</li> <li>✓ Move journal records to the general ledger, properly classifying the accounts affected by each transaction.</li> <li>✓ Ensure you follow fundamental accounting principles and comply with legal and formal requirements for bookkeeping in Ecuador.</li> </ul>
<b>Analysis and Discussion</b>	<ul style="list-style-type: none"> <li>✓ After completing the exercise, analyze the accounting records and discuss how the concepts learned about the ledgers were applied in practice.</li> <li>✓ Identify any discrepancies or errors in the records and propose solutions to correct them.</li> <li>✓ Discrepancy or error in the records and propose solutions to correct them.</li> </ul>
<b>Expected Results</b>	<ul style="list-style-type: none"> <li>✓ Correct preparation of the daily book and general ledger, reflecting all financial transactions carried out by the company during the month of April.</li> <li>✓ Proper classification of the accounts affected by each transaction in the general ledger.</li> <li>✓ Compliance with legal and formal requirements for bookkeeping in Ecuador.</li> </ul>

#### Unit 5: The Process of Preparing Accounting Information.

Items	Description
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<b>General Objective</b>	Understand the process of preparing accounting information in an Ecuadorian company, from the identification of financial transactions to the generation of financial statements.
<b>Specific Objectives</b>	<ul style="list-style-type: none"> <li>✓ Analyze the stages of the accounting process, including the identification, recording, classification, and summary of financial transactions.</li> <li>✓ Explore the methods and procedures used in the preparation of financial statements in accordance with Ecuadorian accounting regulations.</li> <li>✓ Develop skills to interpret and analyze the accounting information generated in the process.</li> </ul>
<b>Contents</b>	<ul style="list-style-type: none"> <li>✓ Stages of the accounting process: Identification, recording, classification, summary and presentation.</li> <li>✓ Financial statement preparation methods: Balance sheet, income statement, cash flow statement, among others.</li> <li>✓ Accounting regulations applicable in Ecuador for the preparation of accounting information.</li> </ul>
<b>Procedures</b>	<ul style="list-style-type: none"> <li>✓ Example: Presentation of a case study of identification and recording of financial transactions.</li> <li>✓ Exercise: Preparation of financial statements for an Ecuadorian company using the accounting information provided.</li> </ul>
<b>Attitudes</b>	<ul style="list-style-type: none"> <li>✓ Commitment to accuracy and integrity in the process of preparing accounting information.</li> <li>✓ Interest in staying updated on accounting regulations and changes in accounting practices in Ecuador.</li> </ul>
<b>Evaluation Criteria</b>	<ul style="list-style-type: none"> <li>✓ Accuracy in identifying, recording and classifying financial transactions.</li> <li>✓ Competence in the preparation and presentation of financial statements in accordance with Ecuadorian accounting regulations.</li> <li>✓ Ability to analyze and interpret the accounting information generated in the process.</li> </ul>
<b>Solution of Teaching and Learning Activities</b>	<ul style="list-style-type: none"> <li>✓ <b>Practical Exercise:</b> Students will apply the knowledge acquired in the preparation of financial statements for an Ecuadorian company.</li> <li>✓ <b>Case Study:</b> Analysis of real cases where the relevant aspects of the process of preparing accounting information in companies in Ecuador will be identified and discussed.</li> </ul>

### Practical Exercise # 5: Preparation of Financial Statements.

<b>Items</b>	<b>Description</b>
<b>Objective of the exercise</b>	<ul style="list-style-type: none"> <li>✓ Apply the knowledge acquired about the process of preparing accounting information in practice, preparing the four basic financial statements for an Ecuadorian company.</li> </ul>
<b>Context</b>	<ul style="list-style-type: none"> <li>✓ Let's suppose that we are accountants of an Ecuadorian consulting services company. We have been tasked with preparing the financial statements for the year 2024 with the accounting information provided.</li> </ul>
<b>Accounting Information Available</b>	<ul style="list-style-type: none"> <li>✓ We are provided with the company's accounting records, including account balances, transaction records, and other relevant information for the fiscal year 2024.</li> </ul>
<b>Instructions</b>	<ul style="list-style-type: none"> <li>✓ Using the available accounting information, prepare the following financial statements: Balance Sheet (or Initial Statement of Position); Income Statement; Statement of Changes in Equity; Statement of Cash Flows.</li> </ul>
<b>Analysis and Discussion</b>	<ul style="list-style-type: none"> <li>✓ After preparing the financial statements, let's analyze and discuss the results obtained, identifying the key points and financial trends of the company.</li> <li>✓ Compare results to previous periods and evaluate the company's financial performance and overall health.</li> </ul>
<b>Expected Results</b>	<ul style="list-style-type: none"> <li>✓ Accurate and complete preparation of the four basic financial statements for the Ecuadorian company.</li> <li>✓ Consistent analysis and discussion of financial results, highlighting the company's strengths and areas for improvement.</li> <li>✓ Clear and professional presentation of financial statements, complying with legal and formal requirements for financial reporting in Ecuador.</li> </ul>



**Table # 1. Active Methodologies to Improve the Teaching-Learning Process.**

<b>Active Methodology</b>	<b>Description</b>
Project-Based Learning	Students work on accounting projects that require research, analysis, and presentation of results, encouraging teamwork and problem-solving.
Problem-Based Learning	Real accounting problems and cases are posed that students must solve using prior knowledge and problem-solving skills.
Cooperative Learning	Students work in small groups to complete accounting-related tasks and projects, encouraging collaboration and the exchange of ideas.
Game-Based Learning	Accounting games and simulations are used to teach accounting concepts and skills in a playful and practical way.
Competency-Based Learning	Emphasis is placed on the development of specific accounting competencies, such as financial analysis, auditing, and cost management, through hands-on activities and authentic assessments.

*Note: Own elaboration.*

**Table # 2. Educational Resources to Support the Educational Process in Accounting.**

<b>Educational Resource</b>	<b>Description</b>
Teaching Material	Texts, manuals, guides, and other printed resources that provide information and practical exercises on specific accounting topics.
Technological Tools	Accounting software, online educational platforms, financial simulators, and other digital tools that make it easy to teach and learn accounting.
Practical Exercises	Case studies, application exercises, and accounting problems that allow students to practice and apply the knowledge acquired in real situations.
Audiovisual Equipment	Videos, multimedia presentations, and other visual resources that help explain complex accounting concepts in a more accessible and engaging way.
Question Banks	Collections of questions and assessment exercises that allow students to practice and assess their understanding of accounting concepts.

**Table # 3: Innovative Teaching Strategies Adapted to the Ecuadorian Context.**

<b>Teaching Strategy</b>	<b>Description</b>
Flipped Classroom	Traditional class time is spent, using multimedia resources to present content outside the classroom, and class time is spent on hands-on activities and guided discussions.
Inquiry-Based Learning	Students conduct independent or group research on specific accounting topics, applying research methods to collect data and reach conclusions.
Gamification	Elements of games and competitions are incorporated into the teaching-learning process, motivating students and promoting greater participation and commitment in the subject.
Online Cooperative Learning	Students work collaboratively through online platforms, sharing resources, solving problems, and collaborating on accounting projects in a virtual environment.
Virtual and Augmented Reality	Virtual and augmented reality technologies are used to simulate realistic accounting situations and environments, allowing students to explore and experience concepts in an immersive way.

## Conclusions on the Didactic Guide

The implementation of this guide seeks to make a generational leap and transformation in accounting education in the technical accounting colleges of Ecuador, ensuring students greater preparation in the challenging scenarios of the labor market. It is necessary that the curriculum adjusts to current trends, so applying various teaching-learning methods,

improving teaching resources and providing continuous training to teachers, will result in an accounting education with relevance and social responsibility.

The proposed guide is a tool designed to overcome deficiencies in the teaching-learning of accounting, establishes an articulated and practical approach to improve the training of students, its application seeks not only to strengthen the technical skills required in our environment, but also to promote transversal skills such as teamwork, critical thinking and resilience to technological changes. It will therefore empower teachers by providing them with access to up-to-date resources and innovative pedagogical strategies, which can well be applied with the help of AI. This collaborative approach between students, teachers and educational institutions will contribute significantly to the development of more competitive and constantly evolving accounting professionals as globalizing trends advance.

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