



Cost - Benefit of the Teaching and Learning Process of the Taxation Degree Programme

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Abstract

Most of the research and studies carried out have focused on training in the professional competences of teachers in their substantive axes, desertion and labour market insertion, factors that strengthen the comprehensiveness of higher education. The main objective of this work is to analyse the cost-benefit of the teaching-learning process of technological careers, specifically the Higher Technology career in Taxation at the Instituto Superior Tecnológico Paulo Emilio Macías. Methodologically, the research was framed as a descriptive - inductive type, proposing a situational analysis, which was evaluated by means of field research as it was based on the collection of data directly from reality, the instrument that was applied in the collection of information was the survey addressed to 104 people, including students and graduates, and this technique allowed us to conclude: With the analysis of the data provided by ISTPEM students and graduates, it is clearly evident that teachers use only moderately strategies for the understanding and contextualisation of any problem concerning tax practice, therefore, due to the lack of using an efficient methodology that helps to understand the tax system, students are not clear and do not know what tax obligations taxpayers have, such as the use of the RUC, the old RISE, now with the new law approved the RIMPE is applied, VAT returns, Income Tax, in addition, with the new law approved the RIMPE is applied; In addition, they do not do internships on the virtual platform offered by the SRI, since the institution does not have software for the development of internships, so it is necessary that teachers employ

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strategies in the classroom that contribute to the didactic development in the teaching-learning process in taxation and within the institution the necessary computer tools are handled for the training of graduates in Higher Technology in taxation.

Keywords: Cost, benefit, teaching, learning, process.

Introduction

Man from birth is an intellectual being who, as he grows, is constantly in search of truth and knowledge, for which he uses the means he possesses to inquire about the new world, and little by little discovers and learns everything he can about it; this reality is reflected throughout the development of the life of each individual in one way or another, when faced with situations that have "unknown" elements, they become a point of interest to investigate, until we discover that knowledge that we desire so much.

In this sense, university institutions have been characterised by their ability to address the needs of the country in order to contribute to solving various problems by means of links with society. For this reason, universities must be able to carry out an educational process that enhances human capabilities, in such a way that they face profound changes and transformations, where it is urgently necessary to redefine and orientate the training of professionals towards the academic profile of a citizen committed to the development of the country.

Therefore, the State has the responsibility to extend the educational guarantee and to provide it under the principles of equity, quality and inclusion; although these guidelines have been influenced by the neoliberal policies that motivated the globalisation of education and the entrepreneurialisation of institutions, as well as by the guidelines given by the World Trade Organisation (WTO) when converting education into a service, where the product is considered from the criterion of cost-benefit investment (Guerrero and Soto Arango, 2019).

In this respect, Márquez (1998) states that although education is considered a good, unlike other goods, it does not have a price that serves as an indicator of the benefit it brings to consumers and providers. Education is not only a private good, since it does not have a price that reflects the benefits it brings to users and providers; but it is not only a public good either, since it not only brings benefits to society, but also to the direct consumer of it.

As expressed by Cretan and Lacrois (2008), they consider that the subject (student) is the main beneficiary of higher education, since he makes the decision and is the main actor in achieving higher income in the future, while society also benefits from higher education, since education has an important impact on economic development, creating effects on both the private and the socio-economic system, as the private effects describe changes in income, employment opportunities and non-monetary effects; Thus, Méndez (2020) indicates that human capital is considered an important part of education and training, as it

emphasises the investment aspects surrounding the student's decision when comparing the present value of the cost of their investment with the present value of the benefits they will obtain from it in the future.

The intention to optimise the production of students and graduates in desired careers does not go beyond wishful thinking, mentioning the quality, the criteria on the basis of which this selection of careers is to be made; in other words, the proportions of students and graduates in each career, the ideal career structure is arbitrary, as long as it is not confronted with the real needs of professionals and it is not evaluated as another variable in the system, which professionals can contribute to society (Pierre and Jean-Claude, 2017).

At present, Higher Education in Ecuador faces various challenges such as economic restructuring, government reform and policies that trigger innovation methods in the institutional and educational context. Ecuador is a country that in recent years, through different legal components such as the creation of laws and new governmental organisations, wishes to improve the higher education system (Pazmiño, 2018). Therefore, if the aim is to carry out effective transformations in a way that helps to strengthen universities to reinforce their strategic role in society, it is necessary to implement control processes, so that higher education contributes to providing a quality service by offering opportunities with social relevance.

Likewise, the student at the end of their university education carries out an appreciation of the costs and benefits associated with undertaking higher education studies, which promotes them to develop a series of responsibilities from the first moment they enter the higher education system, so that Gonzales (2018) points out that when they follow their aspirations to start a career, it is there where other factors that modify or reinforce the initial desires begin to influence, This is where other factors that modify or reinforce the initial desires begin to influence, in this way, positive social and academic experiences and an adequate academic performance would reinforce the perceptions about the economic and other benefits that come as a result of the completion of studies.

Therefore, the entry into higher education, the cost analysis of university education from start to finish must be evaluated, therefore, investment must be seen as a key element in ensuring economic growth, raising living standards and reducing inequalities and social injustices, although it has not yet been explained how exactly is the process in which education makes the economy undergo a transformation in the sense of acceleration and structural adjustment, since at the same time it is estimated as an important factor in the fight against unemployment and social exclusivity, being a reality in the economy of higher education systems since it is the producer of labour or producer of capital through innovation and entrepreneurship (Morales, 2016).

In this context, the Instituto Superior Tecnológico Paulo Emilio Macías does not have the budget to be able to develop support programmes that allow and strengthen the generation

of processes that involve strengthening the academy in its three substantive axes (teaching, research and linkage), important factors to be able to determine the cost-benefit ratio for professional training in higher education, Based on this precept, this article aims to analyse the cost-benefit in the teaching-learning process focusing on the Higher Technology in Taxation, a technological training course, which from this study will determine and establish the gaps between what was planned and what has been achieved with the task of ISTPEM to train quality technologists for a competitive market.

Higher Education and its commitment to the country's project.

HEIs must be avant-garde in order to guarantee within their premises transformation processes that highlight the importance of systematically fulfilling the functions that are developed in it, that is, teaching-research-linkage, which should not be reduced to one or fulfilled in a disintegrated manner, since this triad converge mutually in the achievement of the objectives of the technical and technological training institutes, in order to achieve the mission that has already been established. In this way, the institutes need to define the integral vision of their academic role in terms of the search for the social relevance that the context aspires to, trying to make discourse compatible with action, meaning that the institution must prevail in satisfying the demands and needs of society (Moreira-Choez et al., 2022).

In this regard, Solórzano-Solórzano et al. (2019) point out that the essential task of the HEI is to create the conditions to generate an environment for the development and fulfilment of the entire academic community, as this is the only way to contribute to benefiting society in general, since the aim is not only to train competent professionals, but also citizens who work with a sense of country and humanity, all these principles to achieve the most committed and suitable professional to achieve the social transformation that the country demands.

In view of the above, it is pointed out that, within Ecuadorian society, higher education institutions have the commitment to fulfil what is stated in their management philosophy, which is nothing more than to contribute to the construction, transmission and transformation of scientific knowledge by preparing future professionals in different fields of knowledge for working life, therefore, Therefore, education must be a promoter of these necessary changes and transformations within the university subsystem, and one of the protagonists to consolidate these is the role played by the teacher, since he/she is the guide within the educational process which requires reflection and strategic action on praxis and thus comply with educational policies that generate a positive social impact.

In this sense, Perines and Murillo (2017) state that no one doubts the need, importance and priority of teacher training to improve educational outcomes. Hence, teacher training as a fundamental axis for the relevance of education, since it is not only a means to obtain qualifications, it is to see the teacher reflected in their commitment, identity, value for the

profession and of course, their ability to communicate knowledge, in this way the teacher transforms and generates autonomous thinking in the face of social changes. In short, the role of the teacher within the training processes of higher education is to help them to disseminate the bases of knowledge, as well as to provide them with a capacity for autonomous development.

Vocational education and training a complex teaching and learning process

The academic performance of students in higher education institutions in Ecuador seems to indicate that they lack the necessary knowledge, skills and abilities, since from the cognitive point of view, learning a discipline requires increasing their own previous knowledge of concepts and procedures, and in turn, appropriating the new knowledge to be learned, therefore, the teaching-learning process is based on conceptualising a set of situations, where the student activates through their thoughts the construction, development and deepening of their own knowledge.

In this regard, Romero et al. (2021) indicate that training plays an important role in the development of the personality of the individual as a social being and is the result of an educational process, agreeing that within the training process the social dimension predominates over the other dimensions, whose purpose is the integral development of the human being, where the subject in training is responsible for his or her own training process. Consequently, the training of the tax professional is a process, necessary to guarantee the adequate preparation of professionals, being continuous or permanent, that is, their training must be focused on the acquisition and permanent updating of knowledge, skills and values required by the current context for the transformation of practice and their work performance.

On the other hand, Pinargote-Macías et al. (2022) conceive training as a process inherent to the daily practice and theory of the subjects who work as professionals, generating changes and transformations in the internal plane of the subject and in the context where they exercise their profession; therefore, the importance of the teaching-learning process lies in the fact that it must be permanent, in order to respond to the needs of the professional that the technical-technological institutes are training, taking into account the diverse contexts where they will work, having a flexible character and combining individual and institutional interests in the right way.

Therefore, higher education institutions must be guarantors of opening up spaces for training and updating for the professional being trained, capable of creating their own identity, and who feels satisfied to exercise and be competent as a professional, since it is from practice where knowledge is shared and subjects are formed in an environment of interaction and dialogue.

Methodology

This research was carried out at the Instituto Superior Tecnológico Paulo Emilio Macías, specifically in the Higher Technology course in Taxation. Its approach is quantitative, of a descriptive type, as it included the delineation, analysis and interpretation of the most relevant aspects of the variables under study. Therefore, Arias and Covinos (2021) indicate that descriptive research comprises the description, recording, analysis and interpretation of the current nature, and the composition or process of the phenomena, the research design is field, non-experimental and cross-sectional. For their part, Hernández-Sampieri and Mendoza (2018) point out that a research is field research when the data are collected directly from reality, which is why they are called primary, in addition, the enquiry was received in a single moment. The data collection technique was the survey and a questionnaire consisting of eleven (11) open and closed questions, clear and concise to give ease of response in order to obtain findings and make the relevant conclusions was applied as instruments for collection. For the interpretation of the data, documentary analysis was used and the analysis of the information collected through the questionnaire was processed with the Excel 2016 statistical package.

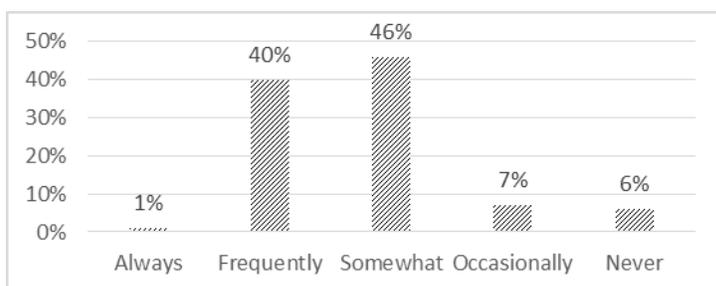
The unit of analysis of the present investigation will be made up of the graduates and students of the taxation career, made up of a population of 104 (one hundred and four), taking all the cuts of graduates and graduates, so that the results of the information collection processes obtain the acceptable level of reliability for the analysis and obtaining of results.

Results and discussion

The following is an analysis and discussion of the data provided by the students and graduates of the Instituto Superior Tecnológico Paulo Emilio Macías (ISTPEM) in the province of Manabí. The aim of this study was to analyse the cost-benefit in the teaching-learning process, focusing on the Higher Technology degree in Taxation, and finally to define the concluding aspects.

Figure 1.

Strategies for the Teaching - Learning Process

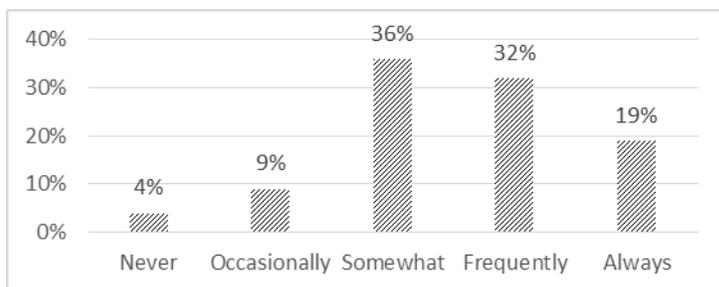


Source. Surveys applied to students and graduates, 2022.

Analysing the information gathered from this question, it can be seen that 46% of the respondents highlight that teachers moderately use adequate strategies for the understanding of concepts, while 40% respond that they use them frequently. It can be inferred that teachers should work on the use of suitable strategies that contribute to the didactic development in the teaching-learning process under an active methodology, allowing students to develop cognitive skills that allow them to obtain results through meaningful learning. To this end, Contreras (2021) states that the teaching and learning process is active, participatory, organised and socialised, favouring the appropriation of knowledge, abilities, skills and value formation, and implies both a profound knowledge of its characteristics and essentials and the implementation of a series of strategies and mental, cognitive and metacognitive operations.

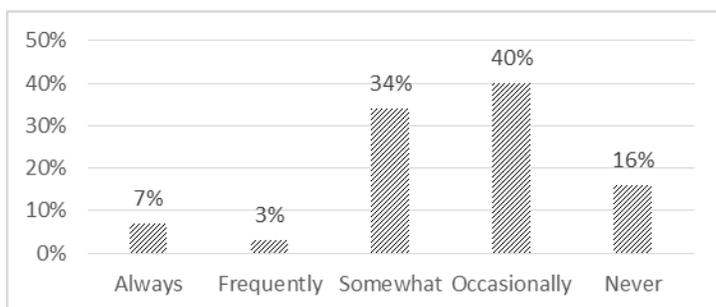
Figure 2.

Contextualisation of Content



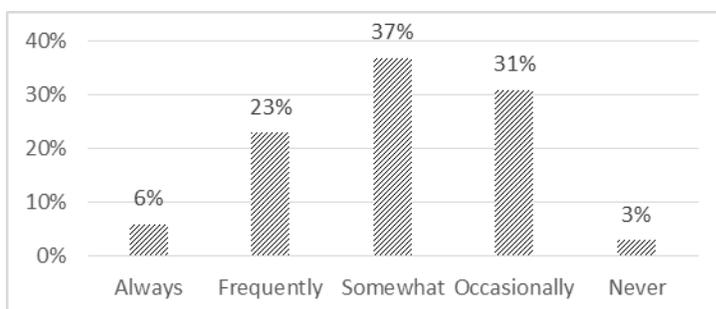
Source. Surveys applied to students and graduates, 2022.

After analysing the information collected, the following results were obtained: 36% indicate that the teacher moderately contextualises the problem situation dealt with in class, while 32% indicate that he/she does so frequently. This means that, at the beginning of the class, the teacher explains the subject to be dealt with, but lacks a methodology that helps to understand what has been dealt with in practical reality, due to the fact that there is no adequate planning of the details, materials and resources so that students can resolve and understand the situations presented in the best way possible. Therefore, Arriaga et al. (2020) explain that the educator must resort to motivational strategies that allow students to increase their potential by helping them to stimulate their desire to learn, confronting them with situations in which they have to use their ability to discern in order to reach the solution to the problem.

Figure 3.*Content Analysis adapted to the Career*

Source. Student and alumni surveys, 2022

After analysing the information collected, the following results were obtained: 40% of the respondents indicated that teachers occasionally use real cases to explain the analysis of taxation content, while 34% moderately. It is necessary and important for teachers to consider using meaningful strategies for the teaching-learning process, since using real-life situations in class in terms of the discipline they are training, makes students think about what to do and what resources to use to find the solution to such a situation. Therefore, Santa et al. (2021) indicate that learning strategies are the decision-making processes that are consciously applied to achieve a goal, in which techniques and procedures of different nature (disciplinary and interdisciplinary) are activated.

Figure 1.*Independence and Autonomy*

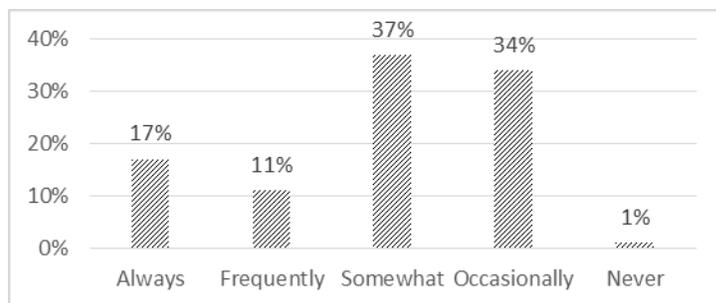
Source. Student and alumni surveys, 2022

After processing the data, it can be seen that 37% responded that in the classroom there is some degree of independence and autonomy in expressing an opinion on some subject, while 31% said that occasionally. It can be seen that teachers in the classroom, despite the social, economic and cultural changes that have taken place in recent times in Ecuador, have not changed their behaviour or attitude; they continue to transmit knowledge, leaving students to become passive actors, i.e. memorised recipients of information, which is why it

is essential that corrective measures be taken, as this attitude prevents the development of skills and abilities in students. In this regard, Cervantes et al. (2020) point out that academic performance is the psychological capacities and characteristics that students develop and update through the teaching-learning process, which allows them to reach a level of functioning and academic achievement in the long term.

Figure 2.

Explanation of tax rules

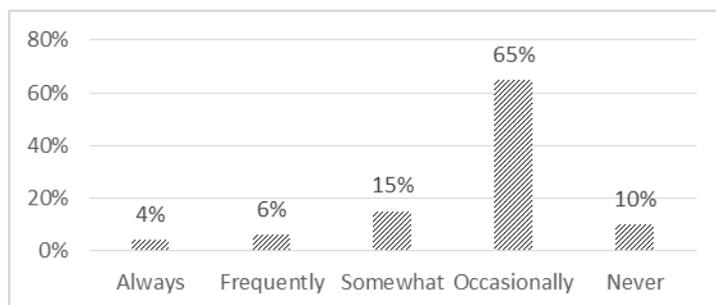


Source. Student and alumni surveys, 2022

After processing the data, it can be seen that 37% of those surveyed responded that teachers moderately explain the tax regulations established in the Organic Law on the Internal Tax Regime, and 34% that they do so occasionally. This result affirms that most teachers do not teach the rules established in the LORTI and its Regulations, showing little interest in the students' knowledge of the articles related to the tax obligations of our country, this being a referential and primordial axis in their professional training. For this reason, Quispe (2020) explains that taxation is a concept that is articulated around some basic principles, which come from various approaches: economic, legal, administrative, social, among other orientation of tax policy as a component of fiscal policy.

Figure 3.

Content Analysis of the Tax Code

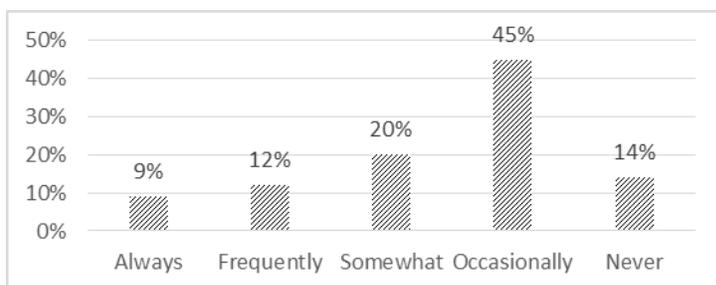


Source. Student and alumni surveys, 2022

After processing the data, it can be observed that 65% of the respondents answered that the Tax Code is occasionally analysed in class, while 15% occasionally. It can be inferred that students are not analysing in the classroom the legal regulations in force, which is the basis for understanding the political processes such as the fulfilment of tax obligations in natural or legal persons. The SRI points out that taxes in Ecuador are established and regulated by law in the Tax Code, and that they are of various kinds and can be levied or imposed on consumption, expenditure and sources of financing of taxpayers, as well as for a service provided by the State.

Figure 4.

Understanding of RISE (former) RIMPE (current)

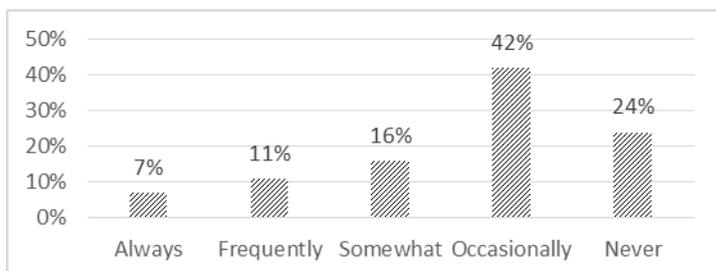


Source. Student and alumni surveys, 2022

The data of the information shows that 45% of the respondents answered that they sometimes understood the Simplified Tax Regime (RISE) and 20% moderately, clearly it is evident that teachers lack the implementation of strategies for the understanding of content of great importance in this case as the RISE, inferring that the consolidation of learning is reflected in a self-dictated way, It can be concluded that teachers do not make use of methodologies that are of great importance for the understanding of content such as RISE and currently the new application of RIMPE, we can say that learning achievements are reflected when the student acquires knowledge that will later be reflected in the results.

Figure 5.

Online platform for VAT declarations in the Classroom

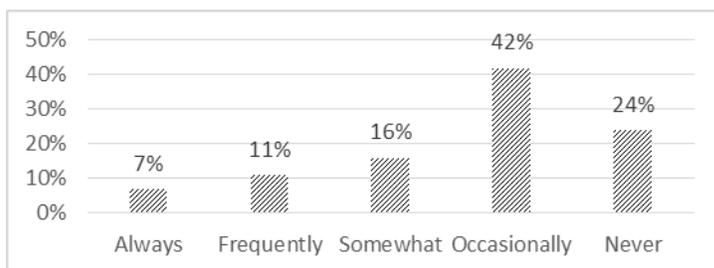


Source. Student and alumni surveys, 2022

The processed information shows that 42% of the respondents answered that they occasionally use the online platform for VAT declaration practices, 24% always. It can be considered that the teachers of the institute lack methodological strategies which leads to a deficient training in tax obligations; therefore it is necessary to take the appropriate measures to improve the teaching-learning process in taxation students in order to obtain better results of the knowledge imparted.

Figure 6.

Use of the SRI platform for income tax returns



Source. Student and alumni surveys, 2022

It can be observed that 42% of the respondents answer that they occasionally use the SRI platform to carry out the practices of the income tax (IR) declaration, 24% always. Therefore, it is necessary for teachers to teach students how to use the programmes, they do not teach them to use the web platform offered by the SRI for tax returns, as it is very easy and quick to use, saving the use of forms; this platform is essential for students to be able to enter the labour market with a clear basis or knowledge of tax issues.

Conclusion

With the analysis of the data provided by ISTPEM students and graduates, it is clearly evidenced that the teachers of professionalizing subjects in the area of taxation use only moderately strategies for the understanding and contextualization of some problems related to tax practice, and it is recommended that teachers employ strategies in the classroom that contribute to the didactic development of the teaching-learning process in taxation.

Likewise, due to the lack of an efficient methodology to help students understand the tax system, they are not clear and are unaware of the tax obligations of taxpayers, such as the use of the RUC, the new Tax Regime for Entrepreneurs and Popular Businesses (RIMPE), VAT returns, income tax, etc., as well as of the new Tax System for Entrepreneurs and Popular Businesses (RIMPE) and the new Tax System for Entrepreneurs and Popular Businesses (RIMPE); In addition, they do not use the virtual platforms offered by the SRI to make the payment of the different tax obligations, which shows that there is a huge gap in the teaching-learning process in the application of tax obligations, which is the transversal axis of all students of taxation.

The educational institution does not have software for the development of practical content, which hinders the development of skills in the use of computer tools for the application of tax obligations, given that the ISTPEM student graduates as a Higher Technologist in Taxation, it is essential not to leave gaps and learning limitations.

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