

# System of ethical values and professional training in the students of the professional accounting school of la UNA-Puno

## Sistema de valores éticos y formación profesional en los estudiantes de la Escuela profesional de Contabilidad de la UNA-Puno

Julia Eva García Anco<sup>1</sup> y Alfredo Calderón Torres<sup>2</sup>

### Abstract

The objective of this research is to determine the degree of correlation between the system of ethical values and professional training in students of the Professional School of Accounting of the Universidad Nacional del Altiplano (UNA-Puno). The methodology used corresponds to the quantitative approach of the correlational type, the sample is made up of 272 students from the Professional School of Accounting, selected by simple random sampling; data collection is carried out using the survey and questionnaire technique; the data is processed through the SPSS statistical package and the Microsoft Excel program. The results are denoted as follows: there is a high positive correlation (0.821\*\*) between individual (personal) values and vocational training, since 45.6% are associated in the categories always and in agreement; similarly, there is a high positive correlation (0.884\*\*) between collective (relative) values and vocational training, because 52.2% are associated in the categories always and in agreement, and 22.4% oscillate in the intermediate category; on the other hand, the relationship between universal (generalized) values and vocational training is also positive (0.758\*\*), since associations originate on the scales always and sometimes with 35.7% and 24.6%, respectively; therefore, it is concluded that there is a significant correlation between the value system and professional training in the students of the Professional School of Accounting of the UNA-Puno.

**Keywords:** Professional training, Ethical values system, Individual values, Collective values, Universal values.

### Resumen

El objetivo del presente estudio, es determinar el grado de correlación entre el sistema de valores éticos y la formación profesional en los estudiantes de la Escuela Profesional de Contabilidad de la Universidad Nacional del Altiplano (UNA – Puno). La metodología que se emplea corresponde al enfoque cuantitativo del tipo correlacional, la muestra se encuentra conformada por 272 estudiantes de la Escuela Profesional de Contabilidad, seleccionados mediante el muestreo aleatorio simple; la recolección de datos se realiza mediante la técnica de la encuesta y el cuestionario; el procesamiento de los datos se realiza a través del paquete estadístico SPSS y el programa Microsoft Excel. Los resultados se denotan de la siguiente manera: existe correlación positiva alta (0,821\*\*) entre los valores individuales (personales) y la formación profesional, puesto que el 45,6 % se asocia en las categorías siempre y de acuerdo; del mismo modo, existe correlación positiva alta (0,884\*\*) entre los valores colectivos (relativos) y la formación profesional, debido a que el 52,2 % se asocia en las categorías siempre y de acuerdo, y el 22,4 % oscila en la categoría intermedia; por su parte, la relación entre los valores universales (generalizados) y la formación profesional también es positiva (0,758\*\*), puesto que las asociaciones se originan en las escalas siempre y algunas veces con el 35,7 % y el 24,6 %, respectivamente; por consiguiente, se concluye que existe correlación significativa entre el sistema de valores y la formación profesional en los estudiantes de la Escuela Profesional de Contabilidad de la UNA-Puno.

**Palabras clave:** Formación profesional, Sistema de valores éticos, Valores individuales, Valores Colectivos, Valores universales.

### Introduction

The system of values is essentially normative, since it manifests itself through imperatives, in the form of precepts, these imperatives are accompanied by a subjective construction (Serrano, 2021), consequently, the

precepts that constitute the system of values are different; thus, the subject's action responds to different types of imperatives, since they are surprisingly similar to each other (Acosta & Diaz, 2021) For these reasons, when reference is made to the value system, it is considered as the set of rules of conduct, or of any other

### Article of investigation

Received: 19/01/2022

Accepted: 20/04/2022

Published: 22/04/2022

<sup>1</sup> National University of the Altiplano, Puno, Peru. ORCID: 0000-0003-0556-0480 E-mail: [jgarcia@unap.edu.pe](mailto:jgarcia@unap.edu.pe)

<sup>2</sup> National University of the Altiplano, Puno, Peru. ORCID: 0000-0001-8716-139X E-mail: [acalderon@unap.edu.pe](mailto:acalderon@unap.edu.pe)

### How to cite:

García Anco, J. E., & Calderón Torres, A. (2022). System of ethical values and professional training in the students of the professional accounting school of la UNA-Puno. *Revista de Investigaciones Interculturales*, 2, e214. <https://doi.org/10.54405/rii.2.14>

kind, which are grouped within the system and constitute the morality of a community (Ulloa, 2020).

The problem of values is ambiguous, it is not a matter of understanding it in the sense of a philosophical axiology to understand the world view and analogical knowledge (Heredia, 2019). Values must be understood in the sense of "social values", i.e. what, in a concrete and observable society, is thought, admitted, recognized, recommended as worthy of esteem, and therefore orients the understanding of social interactions (Raes, 1983), in this perspective, values are studied and reflected upon from the social sciences, sociology, psychology, phenomenology and ethics (Ríos, 2021), from an anthropological perspective, values represent the ideal norms of behavior, on which the organizational climate is based as an integral way of life (Alvear, 2020), attitudes and values are constantly being judged in daily life, therefore, a society is harmoniously organized in accordance with the values and norms in force that allow a particular way of life, giving it a stable character over time and a way of acting consistent with its nature (Schwartz, 2002).

Individual values appear to be a matter of individual conscience and, therefore, outside the scope of scientific examination (Garrigue, 2009). These values are the basis for considerations or appraisals, such as: good, bad, desirable or undesirable; in other words, they determine actions and behaviors (Medina, 2007), values create the basis for personal and social judgment and action, personal values guide human behavior and are considered as determinants of attitudes and behavior, central elements of personality (Tintaya, 2019).

However, basic individual values are present in most of people's motivated behaviors (Flores, 2020), Values are considered as beliefs connected to culturally constructed emotions as abstract objectives or goals that direct people, transcending particular situations and actions. (Bilbao *et al.*, 2007), in effect, personal values are related to personal and cultural contexts, in other words, they are associated with beliefs and customs, since these in part

give rise to behavioral patterns (Alvear, 2020), individual values are important to the person, as they help to prioritize the demands of life and often serve as a compass or guide in decision making and behavior (Vargas, 2011). In the framework of the social sciences, personal values refer to a general structure and integrate values from all aspects of life, also considering values associated with specific contexts of life; therefore, personal values are conceptions of the desirable or ideal, which represent people's criteria for self-analysis of themselves (Garcia & Traslosheros, 2008). On the other hand, the values of self-direction are associated with the mental health criteria of autonomy and intrinsic motivation, reinforcing control, self-efficacy, self-esteem and positive stimuli, strengthening the person's affectivity (Bilbao *et al.*, 2007).

Universal values transcend beyond the rules of coexistence, they are a series of desired and positive qualities, these qualities are part of the object of study of philosophy and ethics, in modern times universal values allow communication and transculturation (Sevillano & Maestre, 2019), Thus, universal values are qualities learned and developed in the process of socialization, therefore, despite the differences and particularities of each individual, these values are shared by different collectivities, the ultimate goal of these values is to generate harmony in interpersonal relationships. "Faced with the new forms of violence in our own contexts, it is urgent, necessary and pertinent to educate for a culture of peace, which is an education in universal values" (Silva, 2015).

In the context of the purest axiological theory, we know that, although values are "objective entities" or "abstract qualities", they are linked to the conscience and the capacity of human beings to value, and although there are absolute universal values, the socio-cultural context will be decisive. (Merma *et al.*, 2013). The existence of universals has to be ontologically dependent on certain transcendental conditions, therefore, universal values are presented in a broad form (Serrano, 2021), these are generalized values, they are not always followed or respected, some people prioritize other issues that they consider of greater value,

values may have more or less weight depending on the particular situation or the context in which they are developed (Sevillano & Maestre, 2019). At the beginning of the 21st century, there is a need to reach a global agreement on the management of common values and universal ethical principles that will serve as a basis to promote peace education, which will help to establish peaceful coexistence among individuals, families, communities, ethnic groups, nations and cultures, and thus advance towards the desired goal of a homogeneous human strength for this new millennium. (Negrete, 2015).

In this perspective, the center of gravity of a human rights system is thus composed of two dialectically related elements: valuable “behaviors” that are the substrate of “values” with a positive sign (because if they have a negative sign there is disvalue, which is equivalent to recognizing that there is no human rights system). Substrate (conduct) and value (meaning) merge in being-a-cultural-object. (Bidart & Herrendorf, 1991).

Now, man is the only being that has the faculty to question his own existence and essence, coming to the consideration that as a social being he recognizes himself and interacts with the other, which in turn makes him an ethical individual. That is to say, he has to consider the convenience of his actions in terms of happiness or pain, of progress or delay, and the other consequences that may derive from his actions for himself and for others, as was addressed in the first point (Afanador, 2005), from any philosophical position, Dilthey's notion that value is value for a spirit, for a “someone” who values, seems undeniable. And that someone who values is man, the human being, the human person. Once this truth is accepted, another comes: it is man who realizes values: aesthetic values in his works of art, and ethical and juridical values in his conduct (Bidart & Herrendorf, 1991). Dilthey, as heir of the return to Kant, shares some notions, however, he distances himself from the universalist implications associated with the idea of universal values, he

also opposes positivism because, according to him, they subject the spiritual world to natural knowledge; for Dilthey the basis of the sciences of the spirit is nature, because there man performs his actions and coins his purposes and values; but on this basis human activity makes a totally new reality emerge, which the sciences of the spirit deal with.

The family has an essential role in the formation of future generations, since it is the foundation for the education in values that will contribute to the development of the healthy and virtuous society that is needed (Brizuela *et al.*, 2021), society misses a depersonalization, due to the crisis of values and the lack of knowledge of the ethical principles that guide social norms; In this context, institutions constitute a way of life for the group, at the same time they compromise and condition social and personal values (Medina, 2007), In this way, self-inspection contributes to the strengthening of respect, solidarity, harmony at the internal level, as well as responsibility, loyalty and coexistence, these situations provide the necessary basis for the development of actions in accordance with ethics. (Garcia & Traslosheros, 2008).

On the other hand, in professional training, the professional pedagogical training model is necessary, including the contents and actions to be implemented according to the policies of the Ministry of Education (Pérez, 2019), professional knowledge are cultural resources for good professional performance, however, they should not only have this purpose, since the same professional culture can serve to develop professional training in any space (Zavala, 2013), however, this knowledge of professional ethics, professional training and professional knowledge is associated with deontology and individual and collective values (Zeledón & Aguilar, 2020).

## Materials and methods

### Location

The present study is developed in the Professional School of Accounting of the

National University of the Altiplano, in the city of Puno, having as limits: to the north (Barrio San José); to the south (Cercado de Puno); to the east (Lake Titicaca); to the west (Alto Puno).

### Type of research

The type of research is correlational of the quantitative approach, because the research seeks to describe and associate the main variables: ethical value system and professional training; the type of research facilitates obtaining knowledge of the social reality, as it is presented in a given spatio-temporal situation, therefore, the horizon is temporal and at a micro level.

### Population

The population is made up of 925 students of the Professional School of Accounting of the National University of the Altiplano, Puno, distributed by semesters, as follows:

**Table 1.** Number of students of the Professional School of Accounting by semesters, 2018.

Semester	Students	Porcentage
I	79	8,0
II	97	11,0
III	118	12,5
IV	107	12,0
V	90	10,0
VI	94	10,5
VII	58	6,0
VIII	71	8,0
IX	82	9,0
X	129	13,5
<b>Total</b>	<b>925</b>	<b>100,0</b>

Source: Academic coordination enrollment list, 2018

### Sample

According to Hernández et al. (2014), the sample "is the subtype of the universe or population from which data are collected and which should be representative of it" (p.173). The type of sampling used is simple random, since the informants have the same probability of being chosen, from which constant intervals are established to choose the other informants

until the sample is completed, in the sample 272 students of the Professional School of Accounting are considered.

### Statistical test

To contrast the hypotheses proposed in this research, Pearson's "r" was taken into account.

$$r = \frac{n(\sum_{i=1}^n X_i Y_i) - (\sum_{i=1}^n Y_i)(\sum_{i=1}^n X_i)}{\sqrt{[n \sum_{i=1}^n X_i^2 - (\sum_{i=1}^n X_i)^2][n \sum_{i=1}^n Y_i^2]}}$$

### Analysis of results

#### Ethical value system and professional training in students of the Professional School of Accounting at UNA-Puno

Professional ethics establishes how should be the conditions in which a human being relates to his environment, voluntarily without restrictions. It is important for a professional to offer a fair service and to do a good job, because that is the way it is and not otherwise, which is transcendental and of vital importance for society. During university training, the welfare of the population is usually prioritized, since the university student is academically trained to contribute to the welfare of the population; social welfare is the joint satisfaction of a series of factors, which respond to the quality of life of human beings in collectivity, this condition is expressed in various aspects of the life of human beings; In this sense, 64% of the respondents in training process, in the Professional School of Accounting, agree in agreeing with the prioritization of social welfare; 29.4% of the students, show a neutral position; and in a smaller proportion 6.6% of the students, choose to disagree with the welfare of citizenship, due to prejudices at a personal level.

In table 2, 48.4 % of the respondents indicate that professional ethics is important, while 25 % of the respondents indicate that they rarely consider professional ethics as important, as they complement this statement, arguing that, in the institutions sometimes ethics is prioritized, since it is in between, other informal forms of

interaction such as influence peddling, among others; on the other hand, 26.1 % of the students surveyed, show absolute negativity regarding

the importance of professional ethics, due to their personal experiences.

**Table 2.** Professional ethics of the Professional School of Accounting.

<b>Statement</b>	<b>Disagrees</b>		<b>Neutral</b>		<b>Agrees</b>		<b>Total</b>	
	<b>fx</b>	<b>%</b>	<b>fx</b>	<b>%</b>	<b>fx</b>	<b>%</b>	<b>fx</b>	<b>%</b>
Importance of professional ethics	71	26,1	68	25,0	133	48,9	272	100,0
Prioritization of social wellbeing	18	6,6	80	29,4	174	64,0	272	100,0
Identity with the accountant's profession	9	3,3	71	26,1	192	70,6	272	100,0
Incidence of morality	32	11,8	167	61,4	73	26,8	272	100,0

The cultural set of society, by postulating a value system with sociological legitimacy, provides it with support and tends to phenomenize it empirically (Bidart & Herrendorf, 1991). Throughout history, there has been an attempt to delve into the value system from various disciplines; values, both for the desire of their presence and for the nostalgia for them, want a great prominence in modern times; during the process of analysis, elements of the most genuine and deepest dimension of the human being are identified, where ideals and aspirations reside. The formation in values was traditionally linked, almost exclusively, to an education with a humanistic approach, to tell the truth, values shape human behavior; therefore, the binomial education and values have always accompanied the human being, they crystallize in priority object of intellectual and ethical attention in the historical of crisis and socio-cultural changes. According to Fernandez, (2017) "The Professional School of Accounting Sciences of the Faculty of Accounting and Administrative Sciences of the National University of the Altiplano of Puno, has a complex academic and administrative organization, since it trains Public Accountants."

Professional ethics, as a field of knowledge to imagine the creation of training devices in the university, becomes important not only academically, but also as a way to make university work more legitimate and moral; In fact, every profession acquires legitimacy in several ways, since it is not only achieved with the mastery of competencies for the good performance in the technical dimension, to this process is added the construction of

social legitimacy, thus, the future professional through the ethical commitment compensates the community; in this sense, professional ethics translates into a series of behaviors and voluntary action guidelines, aimed at promoting good working practices and peaceful coexistence. "While the crisis in values, is a phenomenon of distorted action of values; the qualitative absence of certain moral and human standards, are oriented to assert individual and / or collective behaviors in relation to social welfare" (Larico, 2017).

#### **Individual values and professional training in the students of the Professional School of Accounting of UNA-Puno**

In Table 3, we can observe that 46.7% of university students of the Professional School of Accounting of the National University of Law, and those with fewer possibilities should be helped by the State, so that they have equal opportunities. As valuable or worthy beings, young people and all people in general have the power to choose their destiny, their vocation and ideas, with the only limit of respect for the dignity of others, indicating that sometimes they practice dignity; In turn, 41.5% of students maintain that they practice dignity, that is, they feel respect for themselves and value themselves, at the same time that they are respected and valued, and do not allow themselves to be humiliated or psychologically degraded; however, 11.8% affirm that they never practice dignity, because they are not treated equally by teachers and administrative personnel. According to the results, 53.7% of the university students indicate that they always practice empathy with their classmates

and teachers; consequently, 40.4% of students are hesitant, indicating that they sometimes practice empathy; and to a lesser extent, 5.9% affirm that they are not interested in pleasing

others. Therefore, from an experiential social perspective, empathy is the intention to understand feelings and emotions, trying to.

**Table 3.** Practice of individual values in university students.

<b>Statement</b>	<b>Never</b>		<b>Sometimes</b>		<b>Always</b>		<b>Total</b>	
	<b>fx</b>	<b>%</b>	<b>fx</b>	<b>%</b>	<b>fx</b>	<b>%</b>	<b>fx</b>	<b>%</b>
Practices dignity	32	11,8	127	46,7	113	41,5	272	100,0
Practices empathy	16	5,9	110	40,4	146	53,7	272	100,0
Practices respect	13	4,8	176	64,7	83	30,5	272	100,0
Practices honesty	10	3,7	109	40,1	153	56,3	272	100,0

The act of doing research in a specific field of knowledge makes it possible to approach a systematic deepening of an object of study. The importance of conducting studies that describe the value characteristics of young people has to do, in the first instance, with the need to have more elements of analysis not only of a formative stage, but of the qualities and meanings of formal education; secondly, it is the historical conditions themselves that make this generation more open and critical, since being young involves a stage of changes at the psychological and social level, therefore, the study of individual values at the university level is somewhat complex. For Larico (2017), the university in essence is an institution whose reason for existence is the integral formation of highly competitive professionals with solid values, as a form of personal fulfillment and human development. The current social reality is quite competitive where the labor market is more demanding every day, which is accompanied by the dissolution of personal values, therefore, it is necessary to strengthen the values predetermined at home. According to Bilbao *et al.* (2007), subjective well-being would be determined in part by the congruence between personal values and the hierarchy of values dominant in the social environment. In shared coexistence, its protagonists assume a vital understanding of a system of values whose axis is human dignity and personal rights (Bidart & Herrendorf, 1991).

The demand to study at a university is increasing, because access to university is no

longer exclusive to the dominant elites, but is open to the less advantaged classes who make efforts to ensure that their children have access to higher education; in this sense, the massification of interest in studying at universities responds to its own dynamics, determined by economic and social evolution; Despite the various adversities faced by university students, both to enter and to remain in the university, there is a recognized determination to have university studies, since university students, seen as a social reference group, base their social prestige on the attribute of having a schooling above the national average, although their socioeconomic and cultural situation is extremely heterogeneous. In this context, individual values stand out, specifically, that quality that makes a subject respect himself and others; dignity in university education is often used in an inappropriate way, as an argument of last resort, under whose aura those who are not able to find other accommodation try to take refuge.

Empathy is considered as the affective participation of a person in a reality alien to him/her, generally in the feelings of another person; certain currents of psychological thought postulate that the human mind has sensations and feelings in common; the fact that a person does not feel the same as another at a given moment is due to educational reasons, genetic predisposition and hormonal conditioning, which will induce him/her to channel the stimuli in one way or another.

## Collective values and professional training in students of the Professional School of Accounting of the UNA-Puno

Table 4 shows that 53.7% of the students claim to practice solidarity, which is corroborated by the direct observation that the students share interests and needs among themselves, thanks to the subdivision of the academic semesters; 41.5 % of the students surveyed, claiming that they sometimes practice solidarity, add to this perception, stating that group solidarity always generates exclusion, mediated by conflicts of interest; and to a lesser extent, 4.8 % of students indicate that they do not know the definition of solidarity, due to some resentments. Based on the results, we can say that solidarity in the university environment is polysemic, which is why the various disciplines of the social sciences qualify it as something complex. 70.6 %

of the respondents indicate that they sometimes practice justice with their classmates and teachers, since equity is rarely perceived in academic activities; consequently, 23.2 % of the students indicate that they always act according to what is reasonable and equitable, they also indicate that daily activities are based on equitable distribution; and 6.3 % of the respondents reaffirm a pessimistic position regarding justice. 64% of those surveyed in the university faculties indicate that they always practice responsibility, while 34.6% of the students surveyed indicate that they are rarely responsible in academic activities, since they have other responsibilities, such as having to work part-time, and in a smaller proportion, 1.5% of those surveyed say that they are not responsible, attributing this irresponsibility to family problems.

**Table 4.** Practice of collective values in university students.

Statement	Never		Sometimes		Always		Total	
	fx	%	fx	%	fx	%	fx	%
Practices solidarity	13	4,8	113	41,5	146	53,7	272	100,0
Practices justice	17	6,3	192	70,6	63	23,2	272	100,0
Practices responsibility	4	1,5	94	34,6	174	64,0	272	100,0
Practices freedom	7	2,6	57	21,0	208	76,5	272	100,0

The collective values, within the formative development as a system of processes, of vindictive character, as well as the clarity of a system of regularities that arise consecutively, allow to externalize through the theoretical reconstruction the practice of solidarity, justice, responsibility and freedom. The revealed precisions express the flexibility to incorporate and reformulate collective values, which implies that they can be modified according to temporality, through the spaces of encounter, reflection and cultural reconstruction. In a relative or changing social reality, it is not enough a professional learning that circumscribes only the theoretical and technical part, but it is necessary a solid base in socially acceptable values, provided by the university education to start with the professional work and to feedback such education in a permanent way. To all this, solidarity is a value that supposes the capacity that the students, who belong to the academic community, have to act as a relative whole.

University students constantly undergo significant emotional and psychological changes, and in some situations they may experience academic stress (Esteves Villanueva et al., 2022), in this stage, the search for identity and their group relationship begins, which is reflected in the affective crisis, adopting attitudes characteristic of their sex. The change of the stage encompasses control of instincts, social integration and moral awareness of adolescent students, whereby they acquire emotional balance, establish relationships of trust and justice before others, since the perception of good and evil is, in the first instance, in the plane of the. Justice is, to a certain extent, an equitable distribution of the goods and evils that correspond to each one: it is to give to each one what is due to him or her.

Social responsibility implies respect for and compliance with the law and the fulfillment of binding obligations, but it also entails, on many

occasions, going beyond compliance with these laws, as well as the recognition of non-legally binding obligations. With all this, we specify that responsibility is not immutable in time, but changing in relation to the demands of the community.

In Table 5, we observe that 45.6% are related in the categories always and in agreement, between individual values and professional training in university students. Therefore, the degree of relationship is fulfilled, that is to say that if individual values change, professional training changes and vice versa.

**Table 5.** Relationship between individual values and professional formation in students of the Professional School of Accounting.

Individual values	Professional training			
	Disagrees	Neutral	Agrees	Total
<b>Never</b>	18	0	0	18
	6,6%	0,0%	0,0%	6,6%
<b>Sometimes</b>	45	67	18	130
	16,5%	24,6%	6,6%	47,8%
<b>Always</b>	0	0	124	124
	0,0%	0,0%	45,6%	45,6%
<b>Total</b>	63	67	142	272
	23,2%	24,6%	52,2%	100,0%

Source: Based on data from SPSS software.

From the correlative ethical perspective, individual values are demonstrated through attitudes that promote respect, honesty, empathy and dignity (Cárdenas, 2016), these values at first are formed in the family environment, then they are externalized in the educational environment. There are factors that have increased behaviors that deteriorate a human formation and there are scenarios such as universities where there is a disorientation, which is due to an educational system focused on commercial and little formative methodologies, which degrade the formation of individual values, which students have acquired from the bosom of the home. The formative development in the university, focuses with more emphasis on individual values, in order to improve attitudes and behaviors in students and teachers (Michelini, 2020).

## Conclusions

There is a high significant correlation ( $r=0, 821^{**}$ ,  $p=0.000<0.05$ ), between individual (personal) values and professional training in the Students of the Professional School of Accounting of UNA-Puno, since 45.6 % are related in the categories always and agree; individual values such as respect, honesty,

empathy and dignity are positively perceived by students, these values are formed in the family environment and then are externalized in the educational environment.

There is a high significant correlation ( $r=0, 884^{**}$ ,  $p=0.000<0.05$ ), between collective values (relative) and professional formation in the Students of the Professional School of Accounting of UNA-Puno, since 52.2 % are related in the categories always and agree, and 22.4 % are related in an intermediate category; collective values such as solidarity, justice, responsibility and freedom are positively perceived by the students, such values are formed in the collective groups and then are externalized in the educational environment.

There is significant correlation ( $r=0, 758^{**}$ ,  $p=0.000<0.05$ ), between universal values (generalized) and professional formation in the Students of the Professional School of Accounting of UNA-Puno, since the relationships originate in the scales always and sometimes with 35.7 % and 24.6 %, respectively; universal values such as understanding, tolerance, appreciation and benevolence are universally established by society, therefore, they transcend beyond the norms of coexistence.

## Acknowledgments

We thank the students and teachers of the Professional School of Accounting of the National University of the Altiplano for their contribution to obtain data and information for the research.

## Conflicts of interest

The authors have no conflict of interest of any kind

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