

## **Desarrollo organizacional diferenciador decambio estratégico social**

### **“Percepciones de la comunidad académica delos programas de Contaduría Publica de instituciones de educación superior”**

## **Organizational development differentiating social strategic change**

### **“Perceptions of the academic Community of public academy programs of institutions of higher education”**

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#### **RESUMEN:**

Los elementos diferenciadores considerados como estratégicos dentro de la sociedad convergen en la gestión contable de las organizaciones de la actualidad tal como lo asegura *Goodman y Kurke (1982)* “destacan la existencia de un significado común que se presenta en las distintas acepciones existentes del cambio, con

independencia, cual define hacer algo diferente, lo que se puede cambiar, puede ser diferente, que puedes ser diferentes, actitudes, creencias, comportamiento de los individuos, pautas de interacción de roles o grupos, organizaciones, individuos, pautas de interacción de roles o grupos, organizaciones, estrategias, el cambio siempre es la alteración de un estado a otro”. Por tal razón esto influye en la Contaduría Pública enfocada en la internacionalización, lo que permite en esta investigación mencionar los diversos conceptos que se integran en la organización, así como sus fases, proceso del desarrollo organizacional, la importancia de la crítica al modelo de la estructura y hacer análisis de los distintos modelos del desarrollo organizacional e identificar las ventajas y desventajas de cada uno para visualizar cuál es el más conveniente para aplicar en una organización enfocados en las: “Percepciones De La Comunidad Académica Contable De Instituciones De Educación Superior De La Ciudad De Santiago De Cali Sobre Desarrollo Organizacional Un Diferenciador De Cambio Estratégico Social. Lo que deja evidenciar que es pertinente analizar el cambio estratégico con la intención de canalizar acciones para ser implementadas en situaciones similares, aunque los contextos sean diferentes.

**Palabras claves:** Mejoramiento, Cambio, Actualizaciones, Cultura, Desarrollo.

#### **ABSTRACT:**

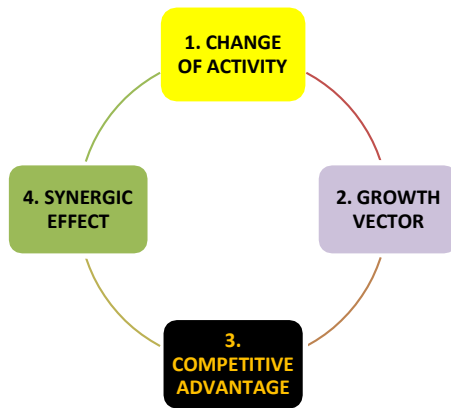
Accountant of today's organizations, as Goodman and Kurke (1982) assures, “highlight the existence of a common meaning that is presented in the different existing meanings of change, independently, which defines doing something different, which can be changed It may be different, that you can be different, attitudes, beliefs, behavior of individuals, patterns of interaction of roles or groups, organizations, individuals, patterns of interaction of roles or groups, organizations, strategies, change is always the alteration of state to state For this reason this influences the Public Accountancy focused on internationalization, which allows in this research to mention the various concepts that are integrated in the organization, as well as its phases, organizational development process, the importance of criticism of the model of the structure and make analysis of the different models of organizational development and identify the advantages and disadvantages of each one to visualize which is the most convenient to apply in an organization focused on: “Perceptions of the Accounting Academic Community of Higher Education Institutions City Of Santiago De Cali On Organizational Development A Differentiator Of Social Strategic Change. What shows that it is pertinent to analyze the strategic change to channel actions to be implemented in similar situations, even if the contexts are different.

**Keywords:** Improvement, Change, Updates, Culture, Developing.

#### **INTRODUCTION**

Organizational Development as a social strategic differentiator involves strategy as the permanent relationship with the environment, especially in its most concrete sense, that is, referring to the sector or industry where the company competes, organizational development has been recognized as a field every increasingly growing that receives contributions from various related disciplines, in general, organizational development is a consequence derived from multiple environmental factors, which oblige organizations to adapt their operation to the

changing conditions of the environment, from the systemic approach, in the case of accounting management it is analyzed as the components of the four (4) main pillars, which were first defined by HI Ansoff, precursor author of strategic thinking should be involved in the changes in reference to international financial reporting standards (IFRS), international insurance standards, (NIAS), in addition to accounting principles and interpretations thereof, such strategic elements are:



Source: Budget Management. Romero Palacios Wilson E.2014

### 1. - Field of activity:

It includes and covers the set of products and markets that constitute the current economic activity of the company. The possible combinations determine the so-called “business units” important for the analysis of information and accounting management.

### 2. - Growth vector:

It is the set of possible combinations between products, services and current or new markets on which the company can base its development.

### 3. - Competitive advantage:

It refers to the differentiating characteristics of the company over the competition that either reduce their costs or better differentiate their products, or their services, so they can defend and improve their competitive position, The accounting management must carry out analysis of their cost management, their recognition and assessment of them for the development of the real, ethical and responsible social change differentiator.

### 4. - Synergistic effect:

This fourth pillar on the expansive effect that produces an adequate combination of the elements of the strategy or of it with the actions already existing in the organization, so that it can produce that the whole is greater than the sum of the parts, here the changes of accounting management, generate this organizational synergy in all areas.

All the above elements serve to understand the scope of the strategy and the strategic direction that is carried out, in an organization, and its strategic effect on accounting management, taking into account that the strategic direction represents a way of planning, direct and control the strategic problems of the organization and seek its adaptation to the challenges of changing the environment such as this with accounting and financial management.

The strategy of organizational change, from the perspective of accounting and financial management, is the common link between the activities of the organization and the product, market, services, finance relationships that define the essential nature of the business in which the organization operates and the businesses that project for the future, in spite of their multiplicity of origins all seem to implicitly coincide in the detection of a need, a diagnosis, an intervention and the elaboration of an action plan being these elements characteristic and strategic differentiators.

In this sense, the collective contemplates, among other aspects, the following for the effective development of this research:

Recognize the essence of the academic world, the academic community of the different Higher Education Institutions of

the municipality of Santiago de Cali whose main source of wealth is diversity, heterogeneity, pluralism in thought, visions, goals and ways of conceiving the generation of knowledge, its application and its articulation with training and extension in relation to Public Accounting programs, seek to promote processes of direct appropriation of the Accounting Academic Community of the different Higher Education Institutions of the municipality of Santiago de Cali as the main pillar to generate a system with a greater probability of sustainability and permanent strengthening towards the future, to create spaces for academic debates about elements : focused on **ORGANIZATIONAL, ECONOMIC AND INNOVATION DEVELOPMENT**, three (3) scenarios necessary to create shared approaches to the future of contemporary accounting management.

Promote reflections on the two-way relationship university-society in all its magnitude, but with the greatest possible number of elements and information that allow us to think from and towards society of the potential for interaction and mutual benefit, and ensure open construction stages, where a wide participation of the entire Academic Community could be foreseen as well as of the external society of the different Institutions of Higher Education of the municipality of Santiago de Cali, where competition is given in the accounting activity.

Organizational Development as a strategic differentiator of social change appears in the will of the management in particular situations, in particular there is a disfunctionality, opportunity for improvement or business that must be treated; in such circumstances the observations are usually more or less of the

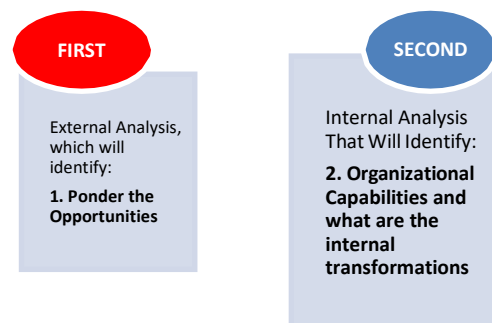
type "we want to be better prepared" or "improve something that does not work properly"

## **ANALYSIS AND RESULTS OF THE RESEARCH PROCESS**

The essentially dynamic organizational environment presents opportunities and threats that will be interpreted by managers based on their perceptions and assessments; the visualization of the environmental conditions will depend entirely on the fact that they pass through certain filters.



In other words, the choice of a certain strategy, in principle, will be conditioned by two (2) elementary analyzes for organizations:



The organizational development process for accounting management will then be the one that allows adapting the internal factors of the organization, so that they can align with the organizational strategy, either improving performance or improving disfunctionalities.

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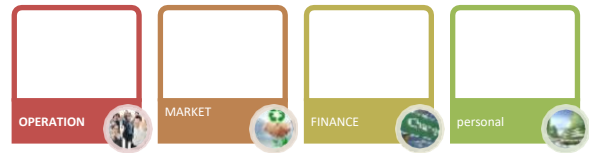
The strategic process itself, although linear in appearance is actually cyclical, circular and feedback as well as constant, since new changes feed new studies and new implementations, it is after reviewing the classic definitions that can be based on the analysis of the fundamentals-based with the relation of the visualize which is the most convenient to apply in an organization focused on the “PERCEPTIONS OF THE ACCOUNTING ACADEMIC COMMUNITY OF INSTITUTIONS OF HIGHER EDUCATION OF THE CITY OF SANTIAGO DE CALI ON ORGANIZATIONAL DEVELOPMENT A DIFFERENTIATOR OF SOCIAL STRATEGIC CHANGE”

Organizational development is a response to change whose strategic purpose is to transform, change attitudes, beliefs, values and organizational structure so that they can adapt to new challenges and the rapid change more consistent with the demands of the environment or the different groups of interest and maintain the consistency of the organization, of the company, guaranteeing its sustainability.

Source: Alejandro Ospina Torres Graphic. 2010

Organizations and the people who work in them by using the theory and practice of a planned change, today companies face many risks and opportunities, challenges of an environment of constant change, of increasing competition, the changing demands of the users, the changes in the regulation of the sector, and the constant challenge of maintaining the organization through the correct alignment of the strategy, culture and processes in the accounting culture.

That is, an organization is a structured process in which people interact to achieve their goals, to achieve their purposes, every organization requires four basic functions, regardless of its turn or sector:



- **Operation.**

Activities required to carry out the process of creating satisfactory products and services for the client or user, including users of accounting and financial information.

- **Market.**

Activities necessary to locate the organization and its products or services before its clients, the study of the competition or alternative service provider that affects the financial and accounting information..

- **Finance.**

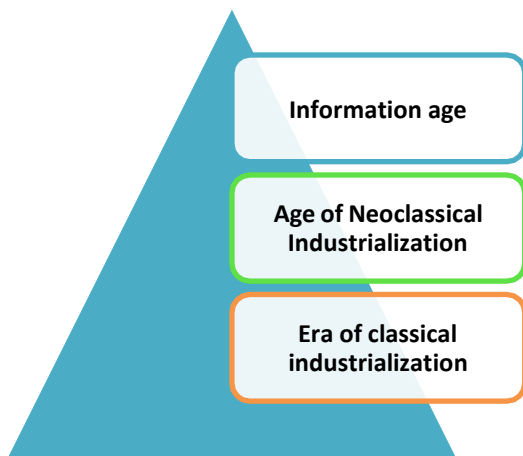
Activities designed and implemented in the organization to guarantee your financial health, both in terms of profits, profitability, and the efficient use of available resources, which must be presented managerially under the international regulations of financial information.

- **Personal.**

Activities that the organization needs to carry out to guarantee the permanent development of the people that integrate it.

Every day, organizations undergo changes and transformations, either with the introduction of new or different technologies, modifying their products or services, with the alteration of people's behavior or with the change of their internal processes.

Over the course of the 20th century, organizations have gone through three different stages of change and transformation:



**Source.** Organization Development Book.

Wilson Eduardo Romero Palacios,

María del Pilar Jara Vargas,

Carlos Augusto Narváez Díaz. 2015

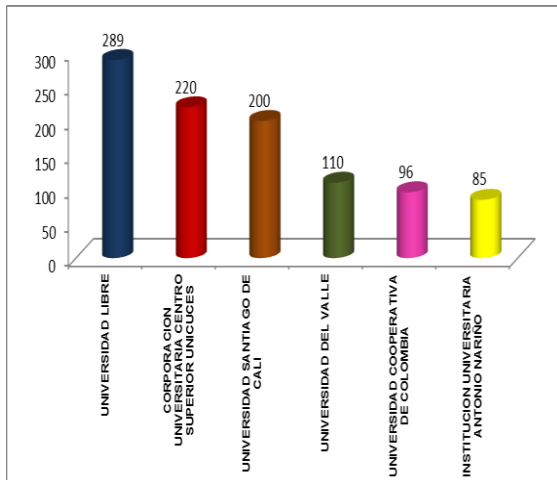
Organizational development techniques are effective in middle-class suburban schools, but are they also effective in urban neighborhood schools? Organizational development techniques have been shown to increase productivity in private sector business organizations; can they do the same in a bureaucracy? It is likely that certain techniques or certain treatments are found to be specific to a situation, while others will have a more universal application, in the case of DEO research, work on a population of one thousand (1,000) students of the Public Accounting academic programs of six (6) Higher Education Institutions of the municipality of Santiago de Cali, thus:

Corporación Universitaria Centro Superior UNICUCES, Universidad Libre, Universidad Santiago de Cali USACA, Universidad del Valle, Institución Universitaria Antonio José Camacho IUAJC and Universidad Cooperativa de Colombia UCC.





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Las relaciones entre la cultura organizacional y el plan estratégico



POBLACION	
UNIVERSIDAD LIBRE	289
CORPORACION UNIVERSITARIA CENTRO SUPERIOR UNICUCES	220
UNIVERSIDAD SANTIAGO DE CALI	200
UNIVERSIDAD DEL VALLE	110
UNIVERSIDAD COOPERATIVA DE COLOMBIA	96
INSTITUCION UNIVERSITARIA ANTONIO NARIÑO	85
<b>TOTAL</b>	<b>1000</b>

Based on the diagnosis outlined above and the discussions carried out by the group of experts, the main objective and the specific ones of the agenda, the goals, scope, challenges and perspectives were established from the perspective of the development plans; important changes in this are also presented, the themes were defined where they are proposed to focus and the aspects that enhance and inhibit it, after the dissemination and discussion of the progress with the community of researchers in the different Higher Education Institutions in academic programs of **PUBLIC ACCOUNTING** chapter that goes from the improvement in the writing as the proposal of new elements that after the discussion with the group of experts were included in this section

The result of the participation of the academic community by the academic program was consolidated as follows:

Poblacion	Frecuencias	Porcentaje Participacion	INSTITUCIONES DE EDUCACION SUPERIOR - PROGRAMAS DE CONTADURIA PUBL										
			UNIVERSIDAD LIBRE UNIBRESECCIONAL CALI		CORPORACION UNIVERSITARIA CENTRO SUPERIOR UNICUCES		UNIVERSIDAD SANTIAGO DE CALI-USACA		UNIVERSIDAD DEL VALLE UNIVALLE		UNIVERSIDAD COOPERATIVA DE COLOMBIA -UCC CALI		INSTITUCION ANTONIO JOS ILLA
			Frecuencias	%	Frecuencias	%	Frecuencias	%	Frecuencias	%	Frecuencias	%	
Hombres	431	43%	106	37%	96	44%	104	52%	50	45%	40	42%	35
Mujeres	569	57%	183	63%	124	56%	96	48%	60	55%	56	58%	50
<b>TOTALES</b>	<b>1.000</b>	<b>100%</b>	<b>289</b>	<b>100%</b>	<b>220</b>	<b>100%</b>	<b>200</b>	<b>100%</b>	<b>110</b>	<b>100%</b>	<b>96</b>	<b>100%</b>	<b>85</b>

**Table No 1.** Distribution of the participating population by HEI. Source Authors. 2015

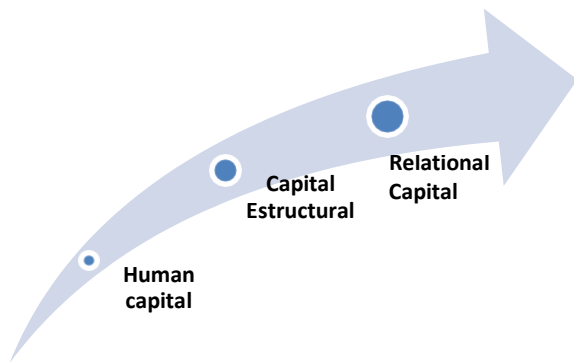
**These forces can be exogenous (external) or endogenous (internal) to the organization.**

- Exogenous forces come from the environment, such as new

technologies, changes in society's values, or new opportunities or limitations of the environment. These external forces generate the need to introduce changes within the company.

- The endogenous forces that create the need to change structures and behavior, come from within the organization and are the product of the interaction of its participants and the tensions caused by the difference in objectives and interests.

Meanwhile, intellectual capital is defined as the set of intangible strategic organizational resources that includes values and technologies that are not included in the company's financial statements, Edvinsson and Malone (1997), and Ordonez De Pablos (2004) categorize it as three types:



**Quinn and Mintzberg (1993) identify five definitions of strategy:**

1. Strategy as a plan, is a course of action that functions as a guide for dealing with situations; This plan

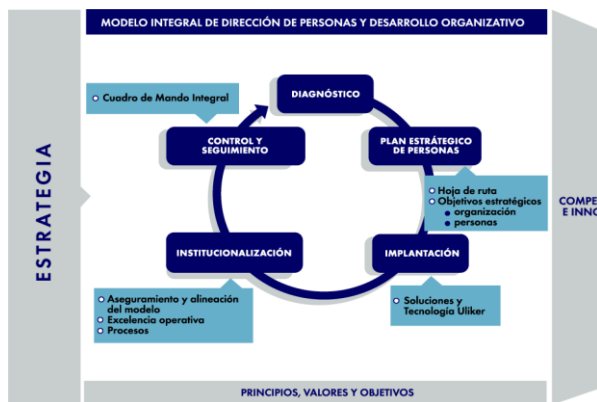
provides the action and develops consciously;

2. The strategy as an action guideline works as a maneuver to win an opponent;
3. Strategy as a pattern is a model in a flow of actions; it refers to the desired behavior and, therefore, the strategy must be consistent with the behavior, whether intentional or not;
4. The strategy as a position; the strategy is a position concerning an organizational environment and; works as a mediator between the organization and its environment;
5. The strategy as a perspective corresponds to a broader vision; it implies that it is not only a position but also a way of perceiving the world; strategy is a concept, an abstraction in the minds of the actors.

For Romero Palacios Wilson Eduardo, (2015) the concept of Corporate Social Responsibility CSR and the DEO must be dynamic and able to adapt to the vision of its stakeholders, and for this the organization must have the ability to identify their expectations, the strategy as a mechanism for achieving competitiveness and innovation based on principles and values.



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Source: [www.uliker.com](http://www.uliker.com)

- Of the 9 questions asked in men and women belonging to the academic program of Public Accounting of the Antonio José Camacho University Institution, it was evidenced that **58%** are positive responses which imply a perception of how an organization can improve its chances of success to potentiate its components more effectively.
- Regarding the **42%** of the remaining responses that were negative, it is perceived in the fact that the subjects do not share or understand how the organization can improve and potentiate the components of the DO.
- The group of researchers has analyzed six (6) important problems facing DO research in reference to the perceptions of the UNICUCES academic community: the impression of the definitions and conceptualizations concerning the investigation of the DO, the problems related to internal and

external validity, the lack of a support theory that guides the investigation, the problems with the measurement of the change of attitudes and the problems on the use of traditional science methods to study DO programs. At this time, these problems do not seem insurmountable, even though they continue to affect research efforts.

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- The authors identified that of the six HEIs, of the academic program of Public Accounting 57% showed that the DO is aimed at maximizing the potential of human resources, then identify that the main objective is to unify all that potential and channel it into activities that result in productivity increases and, consequently, benefits for both employees and entrepreneurs

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