N

uestros estudiantes no ejercen hoy, ejercerán mañana. A pesar de que esto es muy claro, nuestra enseñanza está lejos de ser futurista. Sin investigación bibliográfica, sin estar al día sobre los avances logrados por la investigación científica, sin conocer los frecuentes desarrollos de la práctica profesional, los profesores seguimos pensando en enseñar el pasado.

El modelo de profesores sin tiempo remunerado para estudiar genera una superficialidad que luego se traduce en una gran debilidad de los egresados.

Tal como insistentemente lo venimos planteando, ya es hora de asumir nuevos desarrollos, de manera que podamos enseñarlos lo antes posible.

Un buen ejemplo de cómo un programa se moderniza, se evidenció en el reciente aviso según el cual [*Villanova School of Business Announces Enhanced Master of Accounting with Data Analytics Program*](http://www1.villanova.edu/villanova/business/newsevents/news/pressreleases/2017/0724.html). “(…) *The MACDA program enhancements will continue aligning students’ skills with evolving future market demands in the field of accounting. Including input from the Big 4 accounting firms and other firms, the MAC curriculum will integrate data analytics, build leadership and negotiation skills, and offer more specialized elective course offerings than before. ꟷAccountants equipped with multi-dimensional skills are more valuable to their organizations and acquiring these skills during an academic program is a differentiator in terms of long-term success. These skills now include grounding in data and analytics; more specifically how it is applied in accounting settings. The courses in leadership and negotiations emphasize two important soft skills that are necessary for professional success. ꟷAdditionally, the Master of Accounting with Data Analytics will now shift from a summer-focused program to an academic year program that begins in the fall. This format change will afford students more time to prepare for the CPA exam and increased opportunities to network with outstanding firms. (…)*”. Conocimiento (manejo de grandes datos), habilidades (liderazgo y negociación) y tiempo de estudio (ahora un año), se mezclan en esta nueva propuesta. Ella contradice tendencias nuestras centradas en conocimientos pasados, sin acciones directamente dirigidas al desarrollo de habilidades y con presiones para reducir los tiempos de estudio.

Nos han llamado la atención estas dos precisiones: “(…) *If you are a college graduate (BS or BA) with an accounting major, you can enroll in the MACDA program without taking additional undergraduate courses. The program is designed to meet the needs of students seeking the 150 credit hours necessary to be eligible to earn your CPA license as well as those who are looking to launch or transition into a career in accounting.* (…)” “(…) *To assist their transition into leadership roles, MACDA graduates may later apply for admission into the MBA Flex Track program and transfer twelve of their MACDA credits toward their MBA degree.* (…)”

*Hernando Bermúdez Gómez*