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JOB PROFILE ANALYSIS OF ACCOUNTING AND TAX OFFICE STAFF IN THE NORTHEAST REGION OF GUANAJUATO

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Abstract: Accounting firms are responsible for the financial, tax, and auditing tasks of public and private entities, in compliance with Article 31, Section IV of the Political Constitution of the United Mexican States, contributing to public spending, complying with accounting requirements, filing tax obligations, reviewing information to ensure compliance with current regulations, and providing a business perspective. At the Technological University, in the sixth and tenth semesters, students have the opportunity to do an internship at firms in the region, Dolores Hidalgo, San Felipe, San José Iturbide, León, and Querétaro. Study plans and programs are modified every four years to ensure they meet the needs of employers. Technological and polytechnic universities have implemented a variety of modalities, including the dual modality, applying learning: 60% at the university and 40% in public and private entities, but the main factor is having positions where students can carry out their learning. This research provides information on the different positions in which students can work. The activities determine the functions of an accounting office: keeping accounting books, preparing policies, recording in the accounting system, determining payroll calculations, paying and recording employee and employer contributions, managing and using accounting systems and the SAT platform, IMSS, and INFONAVIT platforms, preparing various reports within their area of competence, reconciling the system's bank accounts, determining taxes, and making provisional payments, among other functions.

Keywords: Dual model, Statisticians, offices, positions

Introduction

The Technological University of Northern Guanajuato offers internships where students do their practical training in economic units, including companies and government entities. The offices where students participate in this process are located in the cities of León, San José Iturbide, San Luis de la Paz, San Felipe, Guanajuato, Dolores Hidalgo, and Querétaro.

Accounting firms provide advisory and consulting services in the areas of accounting, finance, taxation, and auditing for private companies.

At this institution, in accordance with current plans and programs, students go on internships when they are in their sixth and tenth semesters. Most students in their internship stage seek to increase their knowledge by placing themselves in offices or companies where they can develop their skills and apply their knowledge according to their professional profile. The project carried out during this period serves two purposes: one is to obtain a higher technical degree or a bachelor's degree, and the other is to meet the needs of the employer by providing a solution to a problem or need identified at the beginning of the internship period.

Now, with the new study plans and programs, there will be new study modalities: Face-to-face, Dual, and Mixed, where students are expected to combine 60% face-to-face study and 40% study in economic entities.

Development

The dual modality consists of the student integrating into economic units where

they will develop their knowledge by spending 40% of their time in economic entities, public or private entities, and 60% at the university. Public and private entities must have well-defined job positions to identify the activities that students will carry out in accordance with the corresponding educational program. In this research, it is applied to the bachelor's degree program in accounting, identifying that from the fifth to the ninth semester, students will be able to develop their skills in economic units.

The objective of the dual modality is “to achieve greater relevance and employability for graduates by strengthening the professional skills they have acquired in school with specific training tailored to the needs of companies in the productive sectors of their region.”

Objective

Define job positions to identify the key roles and activities that serve as the basis for the performance of specific tasks in an accounting and tax firm.

Specific objectives

Identify the main problems faced by accounting firms with their staff.

Identify the functions of each accounting area within an office with one assistant or with different areas within the same office.

Describe the functions of each job position in the different areas of each office according to their activities.

Methodology

The research carried out to obtain positions in accounting and tax firms is aimed at implementing the dual program at the Technological University of Northern Guanajuato. It was carried out by reviewing the situational work analysis (SWA), in which entrepreneurs participate to learn about the demands of the industrial sector and students have the necessary skills to perform. In this way, the study programs can be updated. This research provides insight into the activities and functions that students must perform in economic units.

To obtain the information, a job analysis was carried out, including interviews, questionnaires, observation, and forums.

The information from the job situation analysis carried out with the companies that support the internships was reviewed to find out the activities that a student must know in order to work in the companies.

The methodology is quantitative and qualitative, with research conducted with 29 firms, which allowed for the detailed development of the positions, obtaining the functions to be applied in an accounting firm.

Subject of study

In the dual modality, the main source of study is companies as economic entities in which students will carry out their practical training activities and fulfill their curriculum.

Phases of development

Situational analysis of the work

In accordance with the Job Situation Analysis (AST), the specialists who met with the Outreach Secretariat in charge of the internship and work experience department in the workshop identified the key tasks in the sector and grouped them by productive function, with the participation of business-people, defining the positions that professionals can aspire to, which are:

The positions determined according to the AST are:

- General Accountant.
- Internal or external auditor.
- Financial Controller.
- Financial Analyst.
- Tax Manager.
- Financial consultant.
- Cost analyst.
- Forensic accountant.
- Treasury manager.
- Management controller.
- Government accountant.
- Teacher or researcher.

Dual model

The dual model of technological and polytechnic universities, based on the model of the Ministry of Public Education, involves a plan in which students share their knowledge and seek to have economic units (i.e., companies) identify the positions in which they will work. The university must enter into an agreement, and students will

be evaluated by both the economic units and the university to ensure compliance with the curriculum.

Analysis of activities in offices during the internship process



A study was conducted on the projects and internship reports, taking as a case study the period from January 2023 to August 2024. Research was carried out on the different offices that are supported. Among them, we found 29 offices, of which 62% are located in the city of Dolores Hidalgo, the municipality where the UTNG is located. 14% are in Querétaro and San José Iturbide, Gto. León with 7% and San Luis de la Paz with 3%.

A comparison of the various issues and topics of interest is carried out, which will allow the positions to be identified through the activities required by the law firms.

Main Topics

Tax obligations, SAT platform

Issue: The process of clarifying non-compliance with tax obligations and updating has become a crucial aspect of the efficient and effective management of tax obligations. However, there are deficiencies in the regulations and in the imple-

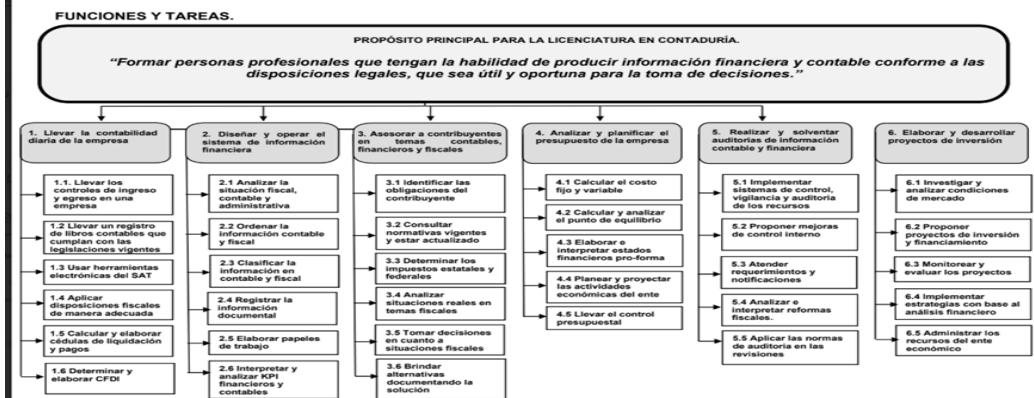


Figure 1 UTNG, AST Bachelor's Degree in Accounting

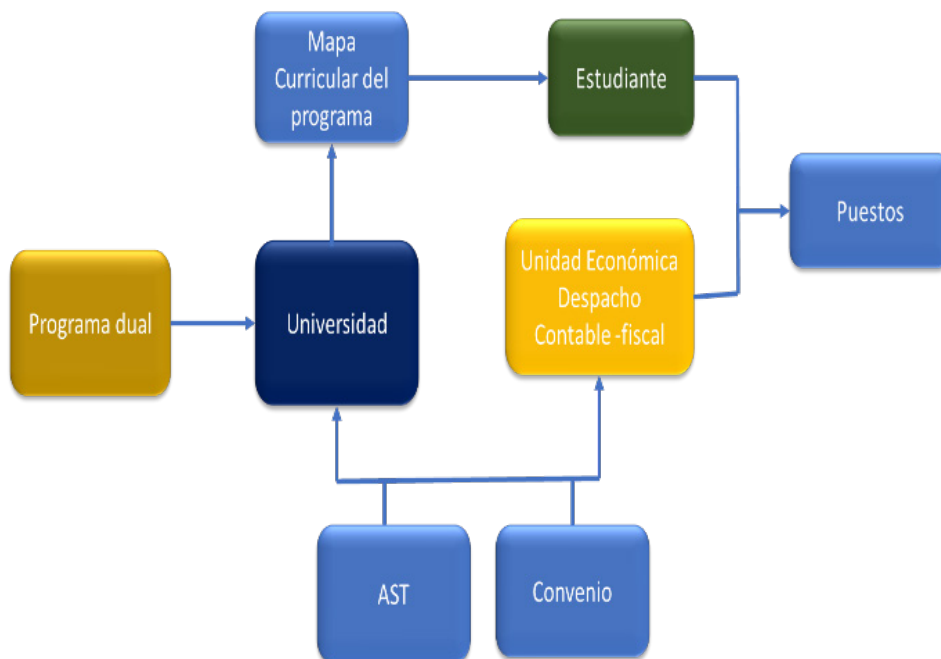


Figure 1. Ma. Beatriz Rangel Terán

mentation of this process, which leads to confusion, delays, and even injustices for taxpayers.

Objective: To analyze and understand the tax obligations of the firm's clients in order to non-compliance with their tax obligations, and the payment of accessories, using the various

Electronic invoicing

Problem: The transition from version 3.3 to 4.0 has involved significant changes in procedures, reporting formats, and technical requirements for reporting different tax information for individuals and legal entities.

Objective: To raise awareness of the differences between versions 3.3 and 4.0 of the digital tax receipt (CFDI), and with this comparison, we aim to improve the knowledge of the different employees of the firm.

Internal control

Problem: Internal control in the accounting process; these controls may be insufficient or ineffective, which can result in internal control problems and possible errors or fraud. Some of these problems include lack of separation of duties, lack of adequate supervision, lack of accurate and complete records, and lack of independent review and audit. It is important for companies to implement effective internal controls to ensure the integrity of their finances and comply with accounting and tax regulations.

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Fraud and abuse;, Accounting errors;, Non-compliance with regulations;, Loss of trust;, Difficulty in decision-making, Loss of opportunities:

Objective: Implementation of internal controls in the firm to facilitate and guarantee the integrity of financial and accounting information, meet operational and profitability objectives, communicate management policies throughout the organization, and provide better customer service.

RISK

Problem: Currently, accounting firms may face several challenges when interacting with the SAT website and performing online operations. This is why, when filing returns for a client, it can be complicated and even tedious. The interfaces of the SAT's online systems can be complicated and difficult to navigate. Accountants may encounter problems finding the correct forms, understanding the specific requirements for each return, or properly completing the required fields. This can result in errors in the returns filed.

Objective: To implement a manual of procedures and general information for taxpayers who are expelled or changed from one tax regime to another, exclusively from the Simplified Trust Regime (RESICO) to the Business Activity Regime.

DIOT

Problem: Taxpayers have little or no knowledge of how to file Informative Declarations of Transactions with Third Parties (DIOT). A series of rigorous steps must be followed, requiring great care and attention to avoid errors and ensure that the declaration is filed correctly.

Objective: To demonstrate in a practical way the calculation methodology for filing Informative Declarations of Transactions with Third Parties (DIOT) in compliance with tax obligations.

Accounting Guide

Issue: Proper accounting management is essential to a company's financial success, as proper management of records provides a clear and accurate view of the organization's economic situation at all times. However, in some accounting firms, a recurring problem arises in terms of the standardization of accounting processes, which leads to errors and discrepancies in the records that affect the final result.

Objective: To define an accounting guide to provide a practical and structured reference that allows accountants to understand and apply accounting principles, standards, and procedures for recording, presenting, and analysis of the firm's financial information. Its purpose is to facilitate the preparation of accurate and reliable financial information that is useful for internal and external decision-making, as well as for compliance with legal and tax requirements.

Foreign Trade

Problem: The accounting firm has remained at the forefront of various administrative, accounting, and tax issues that are highly related to the needs of both individuals and legal entities to whom they provide advisory services on the aforementioned issues, all while keeping up to date with all existing regulations within the country's legal framework. However, the firm has a significant opportunity to increase its knowledge of foreign trade and all the tax factors

involved, This is because, without a large number of clients who engage in import or export activities, they have not been able to build up the necessary background to provide a more comprehensive service in this area to their current or future clients.

Objectives: To learn about the procedure for importing products considered food supplements in the tax field so that importers can learn more about the tax requirements and obligations that must be met in accordance with the provisions of the Customs Law and its regulations; the Foreign Trade Law, its code, and its general regulations ; Value Added Tax Law, Income Tax Law, and

Special Tax on Products and Services, General Import and Export Tax Law.

Exportation. Similarly, implement tools with updates to that offer the service of advising and monitoring imports of products considered food supplements.

Payroll process

Problem: This internship project is for the Mendoza Tax and Accounting Office, which offers final-year interns the opportunity to learn about the career. It was observed that most interns are unaware of the correct use of the "SAT, IMSS, INFO-NAVIT" platforms, causing delays in data entry.

Objectives: The objective of the project is to document the process for calculating payroll in CONTRAQi Nóminas in order to achieve better results in the accounting process accounting process and subsequently improve tax calculations. The company has the basics, but it is essential to have the process documented, because the people in the payroll department are overwhelmed

with work work and it is difficult to train new staff when staff is required. For this reason, it is necessary to document the process must be documented so that it can be used as a reference if the staff in charge do not have enough time to attend to them. In this way, staff in training will be able to consult the material.

SAT, IMSS, and INFONAVIT platforms Problem

This internship project is for the Mendoza Tax and Accounting Office, which which offers final-year interns the opportunity to learn about their career. It was observed that most interns are unaware of the correct use of the “SAT, IMSS, INFONAVIT” platforms, causing delays in data entry.

Objective: To learn how to use the “SAT, IMSS, INFONAVIT” digital platforms for the timely and proper filing of the tax obligations of the firm’s taxpayers. Mendoza Accounting Firm

Reference framework

Accounting is defined as the process of identifying, measuring, and communicating economic information in a way that is useful for economic decision-making. According to the Financial Accounting Standards Board (FASB, 2010), accounting is fundamental to transparency and accountability in organizations.

Accounting provides crucial information for financial management, planning, and control. It allows organizations to evaluate their performance and make informed decisions.

An accounting firm refers to a firm or company that provides accounting services

to other organizations. These services may include the preparation of financial statements, tax advice, auditing, and financial consulting.

Functions of an Accounting Firm

Details of the main functions performed by an accounting firm:

Preparation of *financial reports*.

Tax advice

Payroll and human resources management.

Audits and accounting reviews

Registration of policies for tax assessment.

Tax assessment and submission of provisional payments.

Annual returns

Taxpayer advisory services.

Cost determination.

Procedures with the SAT, IMSS, and INFONAVIT.

Among other functions.

There are regulations that must be taken into account when performing accounting for a company, such as the CPEUM, NIF, FEDERAL TAX CODE, laws and regulations such as VAT, income tax, among others.

The main challenges facing accounting firms, such as adapting to new technologies, regulatory compliance, and market competition. Analysis of current trends in accounting and accounting firms, including digitization, the use of accounting software, and the impact of artificial intelligence on the accounting profession.

Dual Education

Dual education can be understood as an educational system that combines theoretical training in educational institutions with practical training in companies. The objective of this modality is to prepare students for the labor market by improving their skills and competencies.

This modality emerged in countries such as Germany and has since expanded to other contexts. Dual education, dual training, pedagogical modality, pedagogical model, German system, curricular foundations, education-business, education-experience, education-work.

In Mexico, dual education has its origins in some experiences of the National College of Technical Professional Education (CONALEP), developed between 1993 and 1998, mainly in the State of Mexico in collaboration with German companies, through a cooperation scheme with the German government.

There are learning theories that support dual education, such as experiential learning (Kolb, 1984) or constructivism theory (Piaget, 1976). Discuss how these theoretical approaches apply to dual education. This learning modality has some benefits, such as:

- ❖ Improved employability of graduates.
- ❖ Direct connection between theory and practice.
- ❖ Promotion of technical and soft skills.

It remains a challenge for education, as there are difficulties as well as benefits.

→ Difficulties in coordination between educational institutions and companies.

→ Need for clear regulation and quality standards.

→ Variability in the preparation and acceptance of the model in different countries, such as Germany, Switzerland, and some cases in Latin America.

The countries that implement this type of dual education the most are Germany, Switzerland, and some cases in Latin America.

Results and conclusions

Law firms carry out a variety of activities that are included in the duties that employees must perform in their daily work, which is to fulfill the obligations and services that clients demand. An analysis of the AST and the reports and internship projects led to a description of the main positions in which students can work.

Position name: Administrator
Coordinator

Department: Administration

Working hours: Full time

Hours: Monday to Friday from 8 a.m. to 4 p.m.

Workplace: Office

Relationship with other departments: Human Resources, Accounting,

Direct supervisor and subordinates:
Supervisor: Chief Accountant

Purpose: Responsible for coordinating and supervising the administrative and financial operations of the office, ensuring process efficiency and customer satisfaction.

Duties and responsibilities: Supervise the administrative activities of the office. Coordinate customer service and appointment management. Prepare and supervise the office budget. Prepare periodic financial reports for management. Ensure compliance with tax and accounting regulations. Supervise and coordinate administrative and accounting staff. Maintain effective communication with clients.

Competencies and skills: Ability to lead and motivate the team. Ability to manage multiple tasks and priorities. Excellent verbal and written communication skills. Ability to interpret and analyze financial information. Ability to identify problems and propose effective solutions.

Education: Bachelor's degree in Business Administration, Accounting, or Finance Certification: Human Capital Professional.

Participation in professional internship programs in companies or human resources organizations

Salary range: Depends on the size of the firm.

Job title: Human Resources Manager or Assistant

Department: Human Resources

Work schedule: Full-time

Hours: Monday to Friday from 8 a.m. to 4 p.m.

Workplace: Office

Relationship with other departments: Administration

Direct supervisor and subordinates: General Accountant

Purpose: Manage all aspects related to the firm's human capital. Ensure that staff are motivated, trained, and aligned with the organization's objectives. Promote a positive and efficient work environment.

Duties and responsibilities: Design and execute recruitment strategies to attract qualified talent. Conduct interviews and evaluations of candidates. Identify training and development needs for staff. Coordinate ongoing training and development programs for staff. Evaluate the effectiveness of training programs. Facilitate feedback and development of improvement plans. Foster a culture of recognition and rewards. Manage labor conflicts and resolve disputes effectively. Oversee payroll, benefits, and compensation administration. Manage the maintenance of personnel records and documents.

Competencies and skills: Interpersonal and effective communication skills. Ability to resolve conflicts and handle sensitive situations. Solid knowledge of labor legislation and labor standards. Organizational and time management skills. Adaptability to change and flexibility in decision-making.

Education: University degree in Administration. Certifications in Human Capital Management are preferred.

Salary range: Depends on the size of the firm.

Job title: Accountant

Department: Accounting

Work schedule: Full-time

Hours: Monday to Friday, 8 a.m. to 4 p.m.

Workplace: Office

Relationship with other departments: Administration

Direct supervisor and subordinates: General Accountant

Purpose: Ensure that clients' financial transactions are recorded. Analyze and report accurately on compliance with current legal regulations. Provide financial and tax advice to help clients make informed decisions about their financial situation.

Duties and responsibilities: Keep clients' accounts, recording financial transactions in software. Prepare financial statements that reflect clients' financial situations. Ensure that clients comply with all tax obligations by preparing and filing tax returns in a timely manner. Provide advice on financial planning, budgeting, and cost analysis to optimize the tax burden. Supervise and manage the payroll process, ensuring compliance with labor and tax regulations. Maintain effective communication with clients, responding to their inquiries and providing clear and understandable information. Stay up to date on changes in accounting and tax regulations, applying changes in the workplace.

Competencies and skills: Mastery of generally accepted accounting principles, International Financial Reporting Standards. Ability to use accounting tools and software. Ability to perform financial analysis to aid in decision-making. Excellent verbal and written communication skills () to interact with clients and present reports. Ability to multitask and meet deadlines. Maintain high standards of ethics and confidentiality in handling client financial information. Ability to collaborate with other accountants and office staff to provide comprehensive service.

Education: Certified Public Accountant, Financial and Tax Engineer, Bachelor's Degree in Accounting

Salary range: Depends on the size of the firm.

Previous professional experience: Minimum 2 years in a similar position, preferably in accounting firms

Job title: Accounting Assistant

Department: Accounting

Working hours: Full-time

Hours: Monday to Friday, 8 a.m. to 4 p.m.

Workplace: Office

Relationship with other departments: Accounting

Direct supervisor and subordinates: General Accountant

Purpose: To support the management and organization of clients' financial and accounting information. Recording transactions, preparing financial reports, and ensuring the accuracy of accounting data.

Duties and responsibilities: Record and classify daily financial transactions in the accounting books. Perform monthly bank account reconciliations and adjust discrepancies. Manage and monitor accounts receivable and accounts payable, ensuring that deadlines are met. Organize and maintain accounting files and supporting documentation in an orderly manner. Ensure that tax obligations are met and assist in tax preparation. Provide administrative and accounting support to the accountant or area manager.

Skills and abilities: Proficiency in accounting principles, tax regulations, and accounting regulations. Ability to organize and prioritize tasks, meeting established deadlines. Accuracy in data handling, minimizing errors in accounting records. Effective verbal and written communication skills for interacting with clients and other team members. Familiarity with accounting software. Proficiency in the use of Microsoft Office tools. Ability to collaborate with other members of the firm. Flexibility to adapt to changes in regulations and procedures.

Education: Associate's degree in accounting

Salary range: Depends on the size of the firm.

Previous professional experience: No experience necessary.

Conclusions

Accounting firms play a fundamental role in the financial management of entities, providing services ranging from basic accounting to specialized tax and financial advice. Their ability to ensure compliance with legal regulations and optimize decision-making by applying strategies essential to the success of any organization, regardless of its size or sector. In addition, constant technological evolution and globalization have required continuous updating of the tools and services these firms offer, which has increased their relevance in the modern business context. In this sense, accounting firms not only act as allies to companies, but also as key agents in creating value and financial sustainability in an increasingly complex and competitive environment.

During internships, economic units allow students to apply their knowledge with the support of their industrial and academic advisors.

The dual modality allows students to obtain 40% of their knowledge and practice in economic entities, developing their daily work by completing deliverables for the university. The economic unit evaluates and the university generates its evaluation of 60% of the learning obtained in accordance with the curriculum of each subject.

The ASTs, reports, and internship projects allowed us to learn about the activities and functions that students can perform in economic units. These positions allow students in this modality to develop their skills.

This research allowed us to learn about the different positions in which students can work. The activities determine the functions of an accounting office: keeping accounting books, preparing policies, recording in the accounting system, determining payroll calculations, paying and recording employee and employer contributions, managing and using accounting systems and the SAT platform, IMSS, and INFONAVIT platforms, preparing various reports in their area of expertise, reconciling the system's bank accounts, determining taxes, and making provisional payments, among other functions.

The main positions in which students can be included are:

- 1.- Administration Coordinator
- 2.- Accounting Assistant
- 3.- Administration Coordinator
- 4.- Human Resources Manager or Assistant

Accountant

Everything applied in the offices or the functions and tasks that are carried out is what is seen in the classrooms and is the application of some of their subjects, such as basic accounting, advanced accounting, financial accounting, costs, individuals, legal entities, among others. In this way, the student complies with their curriculum and will have the opportunity to find employment.

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