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ETHNOGRAPHIC STUDY OF BEHAVIOR IN CLASSROOMS AS A BASIS FOR THE IMPLEMENTATION OF INTERNAL CONTROL

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Abstract: The implementation of an internal control system (ICS) helps with the prevention of inconsistencies, reduction of response time, reduction of rework and number of errors; in addition to obtaining benefits such as increased coverage, increased terminal efficiency by subject, school block and graduates. Through this document, a methodology is proposed that shows the importance of having an ICS through an ethnographic analysis of the situations that can arise in the classroom and derived from the analysis, identify aspects that have to be prevented, corrected and reinforced; and thus, obtain better results.

The methodology will be the descriptive - non-experimental design and as a result the points to be considered in the implementation of internal control are obtained; same ones that were identified in the ethnographic study of a classroom.

Keywords: internal control, ethnography and feedback

INTERVENTION PROJECT

Based on Fierros, (2022) the intervention project implies an action directly in the purpose of the research, which in this case results in having a phase of direct intervention in the classroom, with real-time access to how it interacts the teacher and the students of a subject at a higher level. The sample will be from the Finance career and the subject is Management and Administration of Financial Institutions. Based on an ethnographic study of the classroom, it is estimated that in a four-month period it will be possible to access the virtual classroom and analyze the functioning and activities carried out by the teacher and the students. Although as part of the results of the investigation, the line of investigation of an innovation project can be left open, it can develop the proposed changes applied for the improvement of future courses of the subject.

The research instrument to be used will be of a qualitative nature and through a form to be distributed by the Facebook social network, it will use the measurement scale from 1 to 5, where 5 will be the most flattering point and in each section at the end there will be two reagents. open (not mandatory) so that the participant can give his point of view. The final part of the form is designed in a quantitative way since it will include the statistics of the institution in which the participant works.

METHODOLOGY

Based on the descriptive design; Knowledge and useful actions will be generated for those interested in the educational sector with a derived multimodal system that will carry out the description of each internal control system model to create an innovative system that allows the management of the educational institution to achieve in a short term the goals, objectives and mission; as well as, identify areas of opportunity, define and quantify risks and take actions that prevent and correct processes in order to obtain better results.

OBJECTIVITY

The human resources used in the investigation correspond to the researcher and people who answered the form corresponding to the internal control questionnaire to determine the areas of opportunity in their institutions. Regarding material resources, only the use of computer equipment and the Internet is required; For the financial part, financing is not required.

PROBLEM STATEMENT

As part of the approach to the problem, it is considered important to establish internal control in educational institutions as part of the use of best corporate practices, since by establishing policies and procedures that allow the institution's infrastructure to be used

to the maximum and the objective is comply in the short and medium term; Therefore, internal control must be considered as a work tool to identify situations to attend derived from their identification in the ethnographic study, avoid lack of control, achieve goals and improve response times.

THEORETICAL FRAMEWORK

Based on Holmes, (2013) internal control is constituted by the methods that a company follows to protect its assets, to protect itself against improper disbursements of its assets, to protect itself from incurring inadequate obligations, to ensure the accuracy and reliability of all financial and operating information, to judge the effectiveness of operations and to measure adherence to the policies established by the company. Internal control includes the organizational plan, the methods and procedures that are adopted in a coordinated manner by an entity to safeguard its assets, verify the reasonableness and reliability of its financial information and complementary administrative and operational information, promote operational efficiency and stimulate the adherence to the policies prescribed by the administration.

According to the Mexican Institute of Public Accountants, (2018) the elements of the internal control system in accordance with COSO and that must be tended with the results of the ethnographic study are the following:

- Control environment. It is the combination of factors that affect policies and procedures of an entity, strengthening or weakening its factors.
- Risk assessment. It is the identification, analysis and management of relevant risks in the preparation of financial statements that may prevent them from being fairly presented.

- Information and communication systems. Information systems relevant to financial reporting objectives include an accounting system consisting of methods and records to identify, analyze, classify, record, and produce quantitative information on the operations of the economic entity.

- Control procedures. They are procedures and policies established by management that provide reasonable assurance that specific objectives will be achieved effectively and efficiently.

- Surveillance. Process that ensures the efficiency of internal control over time and includes the evaluation of the design and operation of control procedures in a timely manner; as well as apply corrective measures.

According to Aguirre Baztán (1995: 3), the etymological term indicates that “ethnography is the descriptive study “graphos” of the culture “ethnos” of a community”. Derived from the previous meaning, we can indicate that ethnography is based on descriptive studies of a specific environment, which in this case is the virtual classroom but that could be extended to the entire educational institution.

The ethnographic study seeks to consolidate the study of institutional behavior as well as the behavior of the various actors involved in the virtual classroom; such as students, teachers and administrative staff; and with this, locate the strengths and areas of opportunity that can be reinforced in the SCI. This is manifested in the following events:

- The management of the educational institution must be willing to make the changes that are necessary, however, some institutions, being newly created, do not have established the basic guidelines and know the importance of leaving the agreements on policies and procedures in writing and establishing Mechanisms

that make it possible to make the staff aware of what has been agreed upon by senior management.

- Identify the inconsistencies in the procedures with which you initially work to strengthen and establish new policies and various manuals.
- The results by school year that generate indicators as a result of the management and use of resources assigned in the annual budget.

Goetz and Le Compte (1988: 28-29) consider three premises typical of school ethnography and they are:

1. **The strategies used provide phenomenological data;** these represent the worldview of the participants being investigated.
2. **Empirical and Naturalistic Ethnographic Research Strategies.** Participant and non-participant observation are used to obtain first-hand empirical data.
3. **Ethnographic research has a holistic character.** It aims to build descriptions of global phenomena in their various contexts and determine, from them, the complex connections of causes and consequences that affect behavior and beliefs in relation to these phenomena.

The ethnographic study must contemplate different temporalities such as before starting the school years, at the beginning, during and at the end of these; and within these aspects such as openness, flexibility, efficiency, accessibility, personalized accompaniment, economy and community. Based on this study, the following aspects to be controlled are obtained and which will be listed later in the results table:

- Classroom administration
- Configuration of the classrooms

- Server availability
- Instructional design of the educational program
- Materials by subject
- Activities based on the model (based on competencies)
- Planning and scheduling
- Work policies
- Administrative staff activities
- Activities of teachers
- Student activities
- Time invested by the different actors that interact in the classroom.
- Technological resources
- Synchronous sessions

It will also be necessary to consider whether it is necessary to analyze the behavior of a subject that has a high failure rate, common core subjects, work area (common core, disciplinary, specialization, etc.) or the entire educational program.

INTERVENTION

In an initial review of the online, virtual and distance modalities, three tables are obtained that indicate the main indicators to consider to carry out the internal control proposal derived from the ethnographic review of the classroom.

Based on Ibáñez (2020) in online education teachers and students participate and interact in a digital environment, through technological resources making use of the facilities provided by the internet and computer networks synchronously; that is, they must coincide with their hours for the session. Some considerations of this modality are shown in Table 1:

Virtual education requires mandatory technological resources (computer, laptop,

tablet, internet connection and the use of an educational platform); work is done asynchronously (the teacher works at different times than the students). So that the student can work without setbacks, both the educational institution and the teacher must integrate the contents, resources and materials; If the student has doubts, he will have forums to express them and for the teacher to resolve them as soon as possible. Some considerations of this modality are shown in Table 2:

Distance education can mix face-to-face with virtual and will depend on the time distribution of the educational programs to establish the percentage in which face-to-face and virtual are taught. Students will have the materials and resources physically and also available in the virtual environment; they will have control of their study time, of their learning pace. Some considerations of this modality are shown in Table 3:

The “pandemic times” gave rise to emergency remote education that arose as a result of the global crisis of COVID-19, the different types of education modalities (multimodality) make it easier for students to continue their training and even for professionals and companies in their training.

RESULTS

In the classroom review derived from the ethnographic study, it is possible to determine relevant aspects that the review of internal control must consider, such as temporality: the information at the beginning of the course provides the activities that the institution must carry out and review the teacher and thus generate, recommendations for improvement as shown in image 1.

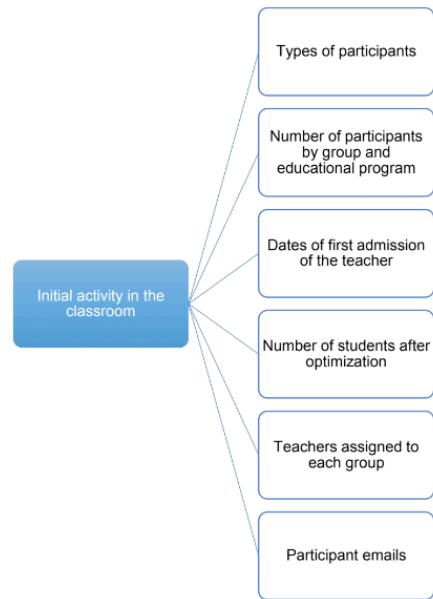


Image 1. Report of the initial activities in the classroom

Image 2 shows the structure and monitoring of the classroom considering a review of the subjects that make up the educational program and knowing the types of forums (doubts, notices, collaborative activities ponderable in the qualifier, among others); as well as their opening time to follow up on knowing if they were published on time or not. On the other hand, it is contemplated that the classroom profile be edited, check that the classroom materials are loaded, control the synchronous sessions by group and verify if the planning corresponding to the first unit was published on time; as well as the opening of the forums when appropriate.

Indicator	Aspects to consider	Results
Opening	Access to information is expanded and geographical barriers are reduced.	-Platform with free access 24/7 for both teachers and students -Accessible from anywhere in the world by having internet
Flexibility	It favors self-management of dedication times.	-Material available in the classroom -Supplementary material that is downloadable -Activities focused on the achievement of knowledge and practice
Effectiveness	Promotes the development of personal autonomy y la gestión del tiempo.	-Weekly planning of the course. -Scheduling of activities -Activities configured for on-time delivery
Personalized accompaniment	Personalized accompaniment to the student, even with group work.	-Work policies for teachers -Work policies for students -Live sessions to clarify issues and doubts
Economy	Reduction of expenses for the use of physical spaces and transfers.	-The installations can be smaller. -The transfers of certain personnel decrease
Community	Reflection is promoted among the academic community and critical thinking as collaborative work.	-The epistemological dimension must consider not only the acquisition of knowledge but also the practice

Table 1. Indicators to consider in the establishment of internal control in the online modality and results derived from the ethnographic study.

Indicator	Aspects to consider	Results
Flexibility	It works synchronously, where it is not necessary to coincide in real time teachers-students.	-The time invested each person manages it based on their occupations -You can work at any time of the day -Activities available all the time based on the schedule
Effectiveness	It is managed in a session-feedback manner.	-Topics move quickly -Distractions are avoided -Students go at the same pace.

Table 2. Indicators to consider in the establishment of internal control in the virtual modality.

Indicator	Aspects to consider	Results
Flexibility	Students regulate their study times.	Material available in the classroom Supplementary material that is downloadable Activities focused on the achievement of knowledge and practice
Accessibility	It is inclusive and accessible to all socioeconomic levels.	Technological resources that facilitate the simplicity of educational resources.

Table 3. Indicators to consider in the establishment of internal control in the remote modality.

Source: Own elaboration, 2022.

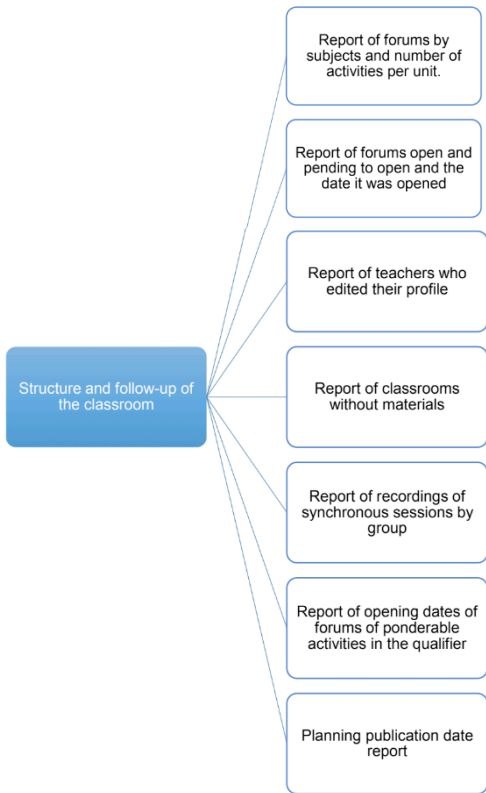


Image 2. Report on the structure and follow-up in the classroom

Reviewing the proper use of the tools involves obtaining the feedback report from each group, reviewing the type of recovery and motivation messages sent to students; as well as the messages published directly in the classroom; as shown in picture 3:

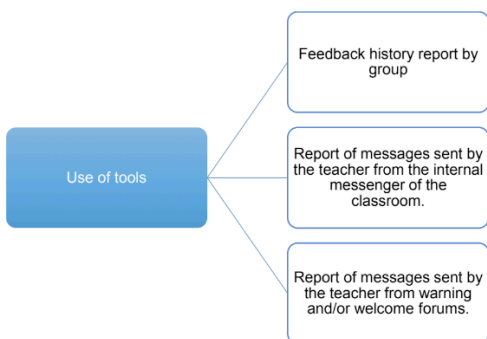


Image 3. Report of the teacher's activity in the classroom tools

The monitoring of the activity in the forums is relevant to identify that the teacher

is attending them as shown in image 4:

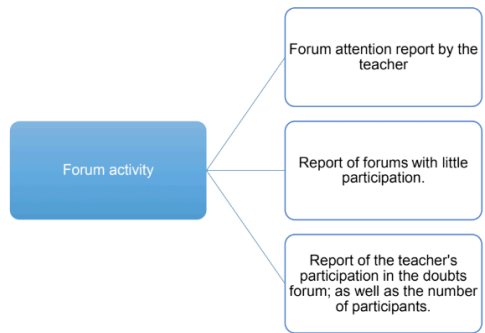


Image 4. Report of the activity in the forums

The administrative follow-up is relevant to control that the teacher is working properly and the students are not affected; Therefore, the activities pending review and the age of these must be considered, review of teacher changes to notify students and verify that they are presented; and verify the attendance and activity of the teacher; which is shown in image 5:

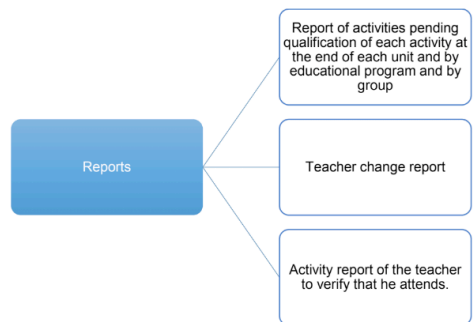


Image 5. Activity report during the school year

Image 6 shows the final reports that will be obtained, such as the final graders with which the grade sheets are generated, the teacher's final activity, the last day of activity report and if there were activities pending review at closing.

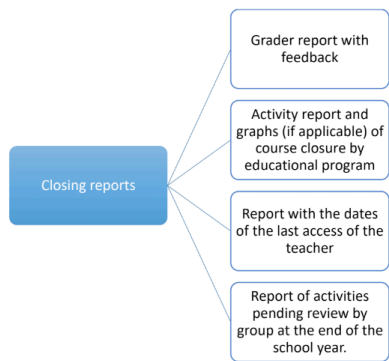


Image 6. Report of the closing activities of the course in the classroom

Undoubtedly, the management of an educational institution is complex and this implies that internal controls must be implemented and reinforced.

DISCUSSION AND CONCLUSIONS

An ethnographic study in an educational institution will allow evaluating the work carried out by the different actors involved in the educational community, as well as carrying out an evaluation of the expected quality of the various processes; as well as the motivation and learning achieved in the observed individuals.

Undoubtedly, the use of information and communication technologies (ICT) TAC (learning and knowledge technologies) and TEP (Technologies for Empowerment and Participation) allow collaborative work, where the latter allow autonomous learning that train teachers and students connected to collective intelligence where ideas, interests and proposals are shared in favor of a common goal that benefits them inside and outside the educational context. Knowing new tools empowers teachers so that they can train their students, in addition to taking steps forward to be able to teach, set an example and transmit knowledge to their students so that they can apply it in their school and professional life.

It was previously discussed that the

ethnographic study will require information that the institution itself can provide or that is created based on the initial needs of academic ethnography. The ethnographic study of the classrooms allows an analysis of:

- Behavior of common trunk, disciplinary and specialization subjects; and thus determine those that have a complexity due to the theme, such as basic statistics
- School dropout due to failure
- School dropout due to technological problems

It is important to determine which will be the general reports that have to be analyzed as a basis to know in a general way the behavior of the groups and to detect possible “red flags for attention” and/or areas of opportunity that, if not attended to, could lead to complaints of the students. The division of the course into three moments (beginning, during and closing) is essential for permanent monitoring and corrective actions to be proposed in case of finding an area of opportunity.

The results derived from the ethnographic study in the classroom are very useful to carry out a prospective and long-term projection of what is to be achieved, achieving significant changes and that the staff of the educational institution quickly adapt to said changes. By being able to understand the culture of the educational institution, interpersonal relationships are improved and decision-making is timely and truthful.

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