

Importance of Ethical-Humanistic Training in Stimulating Complex Thinking among Future Professionals in Administrative and Accounting Sciences: A Critical Reflection on Education.

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Abstract

Introduction: Academic training in Administrative and Accounting Sciences has prioritized a technical-instrumental approach, relegating ethical and humanistic dimensions to the background. This trend has generated a crisis of values that impacts not only education but also professional practice and the construction of the social fabric. From the framework of complex thought and the theory of otherness, this study raises the need to integrate the humanities into the training of these professionals.

Method: From an interpretive paradigm, the methodology employed in this study is based on self-questioning, theoretical review, and critical analysis. The reflection stems from the recognition of the growing social dehumanization and the decline of ethical values in the accounting and administrative fields, a problem that can be mitigated through education. This study examines how university curricula prioritize technical aspects to the detriment of the humanistic dimension, which contributes to a professional practice lacking social sensitivity. In this sense, the research proposes the incorporation of humanities into the training of public accountants as an essential element for strengthening social cohesion. It also seeks to promote an academic debate on the need to restructure higher education to foster more equitable and inclusive development.

Results: The analysis shows that academic programs in these disciplines tend to exclude humanistic approaches, which limits the understanding of the ethical and social implications of professional practice. Furthermore, it is observed that the absence of training in otherness contributes to a mercantilist view of human relations in the business world.

Analysis: Excessive technicalization in professional training has favored a productivist logic that underestimates the human dimension in organizational decision-making. A critical review of the current approach suggests that humanistic thinking is not only complementary, but an essential component for fostering responsible and ethical management.

Conclusions: It is essential to rethink university curricula in Administrative Sciences and Accounting to include an ethical-humanistic perspective. Integrating the humanities into vocational training will enable graduates not only to meet economic demands but also to contribute to social development from a perspective of recognition of otherness.

Keywords: Curricular Integration - Complex Thinking - Ethical-Humanism - Otherness - Holistic Education

1. Introduction

As society evolves, it becomes increasingly evident that the dynamics of human interaction and action are intricately linked to these changes, occurring

both subtly and overtly. Science, technology, techniques, economics, and the arts—all products of human endeavor—shape new forms of relationships, understanding, and environmental engagement.

The same principle applies to various academic disciplines and professions, which must adapt to the transformations imposed by the modern world. The evolution of disciplinary fields has enabled professions to develop increasingly complex models of application within their areas of study. This progression has led to an intensification of rational-instrumental components, thereby limiting opportunities for further discoveries and applications.

Concurrently, a growing scientific trend has emerged, in which human considerations have been progressively relegated to a secondary role—an alarming and unacceptable development for humanity. This trend prioritizes economic values and benefits over human well-being, fostering a society that outwardly proclaims civil rights yet remains dismissive of both natural and human rights (ONU, 2019). (United Nations, 2019)

Public Accounting, Business Administration, and International Trade, as both disciplines and professions, possess the capacity to maintain a balance between economic imperatives and human values.

These fields are responsible for measuring, valuing, representing, organizing, and recognizing resources, as well as formulating strategies for wealth generation based on the information they manage (Rojas, 2015). This information facilitates decision-making processes that sustain the systemic functioning of various organizational entities and state structures. Consequently, professionals in these disciplines must adopt a humanizing role in relation to resources—an objective that can only be realized if financial, economic, and social components are structurally linked to an ethical-humanistic foundation.

At present, an individualistic system prevails, one that diminishes the value of others' lives as long as one's own remains unaffected. This system has fostered a fragmented and self-centered society, eroding the ethical principles essential for safeguarding humanity.

This issue serves as the foundation of the present discussion, which seeks to analyze human variables in relation to the principles of administrative and accounting sciences, particularly in the training of future administrators, accountants, and international trade professionals. The objective is to ensure that

those who will assume leadership roles in society do not adopt a purely profit-driven perspective aligned with savage capitalism (Kliksberg, 2017), which disregards otherness. Instead, their training should emphasize the construction of human and cultural capital. In other words, education should foster the development of a less fragmented, unjust, and inequitable society, with learning serving as the cornerstone of university processes. This objective is further reinforced through curricular integration, advocating for the permanent and cross-disciplinary inclusion of a Complex Thinking course.

Thus, the present discussion establishes a tangential correlation between the need to train professionals in Valle del Cauca, Colombia, and the scientific, technological, technical, disciplinary, and professional dimensions of administrative and accounting sciences. Simultaneously, it underscores the importance of ethical-humanistic foundations, which can be fostered through complex thinking—deeply rooted in critical reasoning and the evolving perspective of global citizenship. In other words, the objective is to shape democratic, well-rounded professionals who approach their fields with empathy, a commitment to social realities, and an awareness of sustainable ecological imperatives.

2. Methods

The methodology employed is based on self-questioning, supported by a theoretical review and critical analysis to develop the present study.

First question aligned with the specific objectives.

What led to the development of this "uncomfortable" reflection?

An analysis of national and international events related to the aforementioned professions reveals that many societal issues arise from a disregard for virtues and ethical principles—values that should be instilled at home and reinforced throughout the educational process. Given this reality, universities bear a significant responsibility for the education they provide. Consequently, this study advocates for a review of the university curriculum for Public Accountants, emphasizing the necessity of humanities education as a fundamental component in fostering social cohesion.

The motivation behind this reflection stems from the observation that society is becoming increasingly dehumanized and indifferent to otherness, rendering

the world progressively more uninhabitable and unjust. However, this trend can be counteracted through one of the most powerful instruments for change: education. Education represents the most coherent pathway for improving societal conditions in the short, medium, and long term—at least, according to those who envision structural transformation (Estrada, 2015).

Among other considerations, this reflection offers an opportunity to critically examine teaching practices within public accounting programs. In most cases, the knowledge imparted in these programs is structured around curricula that primarily emphasize technical and instrumental components. Consequently, in professional practice, accountants, businesspeople, and administrators tend to uphold the status quo, possessing extensive technical expertise yet lacking a profound understanding of the human dimension. This is where critical analysis becomes particularly relevant and beneficial. Reintegrating humanistic perspectives into the economic and social sciences allows for the reimagining of a fairer and less fragmented world—one in which ethics and the recognition of otherness play a fundamental role in the genuine construction of citizenship and social cohesion.

Similarly, this analysis could serve as a starting point for a national discussion on the need to rethink academic curricula that overlook the humanities as a fundamental pillar in the education of well-rounded professionals. The objective is to cultivate democratic individuals who do not merely act in pursuit of personal gain while disregarding their surroundings but who, instead, engage with their environment in a complex, critical, and forward-thinking manner, fostering a developmental perspective for humanity as a whole.

3. Results

What does this have to do with administrative and accounting sciences?

This issue lies at the core of the present reflection. Colombia ranks among the top five South American countries with the highest number of annual graduates in Commerce, Administration, and Accounting; this issue is at the core of the present

reflection. Colombia is among the top five South American countries with the highest number of annual graduates in Commerce, Administration, and Accounting (OCDE, 2016) (OECD, 2016). However, when this data is correlated with the previously discussed corruption indices, the country emerges as one of the worst-managed in the region. This reveals a critical connection between the “crisis of values” and the “level of corruption.” Although, from the perspective of the economics of education (Rodríguez, 2010), education is expected to act as a catalyst for social progress (Eicher, 1988), this relationship is not being reflected in the actual development of social cohesion. Instead, rising levels of education appear to coincide with increasing poverty rates.¹

A plausible explanation for this paradox is that professional training remains predominantly technical and technocratic, with little emphasis on ethical-humanistic principles. As a result, graduates possess strong technical and disciplinary expertise but lack awareness and appreciation of the human factors that underpin social development in a modern democracy.

This is where Erich Fromm’s (1993) concept of Humanistic Ethics becomes particularly relevant. In contrast to Authoritarian Ethics, which imposes rigid moral codes, Humanistic Ethics encourages individuals to engage in deep reflection, allowing them to establish their own principles of ethical conduct in pursuit of the common good. This idea aligns with Morin’s (1999) framework on the fundamental principles that should underpin any educational model. These principles are further explored in *Social Interpretation Matrix: A Didactic Approach to Complexity in the Teaching of Social Sciences* (Salcedo, 2017), which outlines key dimensions for structuring education in a way that fosters ethical awareness, critical thinking, and social responsibility.

“The comprehensive development of individuals is shaped by various factors that influence human experience, valuing economic, social, and cultural dimensions while integrating spiritual needs. In this regard, Edgar Morin proposes seven interconnected areas of knowledge that foster complex and

educatesociety should strive for more meaningful social progress.

¹ It is not to suggest that education is a problem causing society to regress in its development, but rather to argue that, logically, a more

emancipatory thinking: I. The blind spots of knowledge, II. The principles of relevant knowledge, III. Teaching the human condition, IV. Teaching planetary identity, V. Confronting uncertainties, VI. Teaching understanding and VII. The ethics of the human race”

In this regard, both global and national contexts are closely interconnected with university educational practices. A review of the academic content offered by various national institutions in Public Accounting, Business Administration, and International Trade programs (MEN, 2018) indicates that these curricula incorporate components from the social sciences and humanities. However, there remains a need to further strengthen the understanding and appreciation of humanistic values.

If a proposal were introduced not only to integrate existing components but also to enhance them through the establishment of a permanent course that fosters and unifies both disciplinary and humanistic values, it would make a significant contribution to institutional social responsibility. Such an initiative would be widely recognized and highly regarded, reflecting a genuine commitment to shaping professionals of integrity—individuals who critically assess their environment and, through their actions, contribute to a more cohesive and just society.

This is not merely an additional seminar; rather, it constitutes a praxeological, epistemological, and applied approach that ensures continuous articulation and a meaningful connection between all subjects, academic content, and formal educational structures. Rooted in complex thinking and oriented toward humanistic ethics, this proposal represents a curricular integration model founded on alterity, empathy, and applied axiology, all in service of safeguarding humanity.

Why the perspective of Public Accountants, Business Administrators, and International Traders?

This analysis focuses on these professions because, within the national framework, they maintain a direct relationship with state, private, and knowledge-production interests. Public accountants, in particular, are granted the authority to provide public certification, and their role is crucial in major state economic processes. By law, all public and

private budget management processes must be overseen by accounting professionals, who serve as guarantors of the public interest.

Given the high levels of corruption at the national level, it is evident that the actions of public accountants and administrators have been directly or indirectly implicated. According to the latest report from the Central Board of Accountants, 1,297 accountants have been sanctioned since 1992 out of a total of 235,000 active professionals. Alarming, in the past year alone, 504 professionals faced sanctions due to corruption-related offenses (Junta Central de Contadores, 2018).

These figures underscore the need for a critical perspective and a deeper ontological reflection on these professions and their educational processes. In Colombia, corruption scandals are a daily occurrence, and in virtually all of them, administrators and accountants have played a role at some stage, whether temporarily or permanently. By law, public accountants are considered public officials due to their professional accreditation, as established in Law 43 of 1992, Agreement 003 of 1987, and Law 60 of 1981.

Many argue that “this is how the world works, and we must learn to live in it. **However, why is it important to consider alternative perspectives on society?**

This reflection is necessary because professional interactions must evolve. As previously mentioned, professional training has increasingly prioritized technical and technological applications, often at the expense of humanistic components in academic programs. This trend has exacerbated social crises and fostered a culture of individualism, neglecting the fundamental recognition of others as essential to society (Lévinas, 2004).

One of the most concerning consequences of this approach is the prioritization of capital accumulation over human life. For this reason, it is crucial to advocate for an education system aligned with humanistic values. From a deductive perspective, professionals play a central role in shaping contemporary society. If their training reinforces the value of individuals, they will contribute to a more cohesive and just society. However, if education continues to deprioritize these elements, the present may be perceived as the pinnacle of human civilization, while the future could witness the

progressive erosion of social cohesion, ultimately threatening humanity's own survival (Vargas, 2011).

This is where the significance of this reflection becomes evident. It aims to address deficiencies in professional training that may drive economic growth while simultaneously exacerbating the social conditions of the most vulnerable populations. A critical examination of national realities can significantly contribute to fostering complex thinking—an essential foundation for ethical and humanistic action. The modern world is increasingly characterized by a disregard for the collective good, underscoring the urgency of this discussion.

The social relevance of this reflection lies in its demonstration of a tangible commitment by universities to the ethical formation of future professionals. By prioritizing humanistic education, institutions ensure that their graduates are not only technically competent but also recognized as leaders of positive societal change. In this regard, the primary beneficiaries of such an approach include both universities that adopt a more human-centered educational model and society at large, which gains the assurance that future leaders will integrate social considerations into their decision-making processes. Ultimately, individuals trained within a humanistic framework will develop into critical thinkers who actively contribute to the collective well-being.

The practical implications of these ideas extend to fostering a culture of professionals committed to justice and equity—individuals who recognize societal needs and take an active role in shaping a citizenry aligned with fundamental ethical principles, natural rights, and human rights. By embedding these values into professional training, this approach directly challenges corruption in both public and private sectors, thereby addressing one of the key drivers of poverty and inequality.

On what criteria is this reflection based?

This reflection is based on the correlation of concepts and theories that establish the epistemological relationship between complex thinking and humanistic ethics. This approach enables the meaningful convergence of key ideas such as alterity, character development, and academic training through curricular integration, thereby forming a theoretical framework that can be expanded through future analyses and strengthened

to the point of establishing axioms within the discourse on university education. In this regard, the argument reaffirms the necessity of preserving the humanities as an integral component of all academic processes. From a fundamental perspective, humanity must strive for its own preservation, and education plays a crucial role in achieving this objective.

What “Perverse Hypothesis” leads to the presentation of these ideas?

Among the hypothetical variables underlying this reflection, the aim is to establish a direct and undeniable relationship between humanistic ethics and complex thinking—achieved through critical thought and an integrated curricular perspective. The central premise is that when individuals engage in their educational journey through the lens of complex thinking, they inherently develop a critical awareness that compels them to examine the ethical (axiological and deontological) dimensions of their profession. Consequently, universities that educate socially conscious and critically engaged citizens play an active role in mitigating the risks associated with unethical professional conduct.

In other words, universities bear a social responsibility that extends beyond fostering economic and social development in their areas of influence. This development must not be assessed solely through technical, technocratic, or economic lenses but must also prioritize the enhancement of human dynamics within society. A troubling reality is that in numerous global corruption cases, those responsible are often university-educated professionals—a contradiction of the very essence of what a university should represent: a hub for societal advancement. Universities should cultivate professionals who actively seek solutions to injustice, social alienation, and the erosion of ethical values.

Achieving this requires institutions to integrate humanistic considerations with technical, technological, disciplinary, and professional dimensions—not through superficial "curricular placebos" that merely distribute humanities courses across various programs, but through genuine interdisciplinary, heterogeneous, and transdisciplinary curricular integration.

Thus, the incorporation of a dedicated space—whether in the form of a chair, seminar, or

permanent forum—for critical and complex thinking within the curricula of business and accounting faculties in Colombian universities would represent a significant step toward reinforcing humanistic ethics. Such an initiative would prioritize the development of individuals as agents of social transformation, committed to fostering justice, equity, and a more humane society.

Does this entire argument simply advocate for the creation of a new course?

The answer is definitively no. The objective is not merely to introduce another course but to establish a space for continuous learning—one that fully integrates disciplinary knowledge with academic and humanistic ethics at a curricular level. Achieving this requires a continuous review of academic frameworks, micro-curricula, and program structures.

Undoubtedly, this is a complex and labor-intensive endeavor. However, it is a fundamental responsibility of universities in their broadest sense. Higher education institutions must go beyond training students to be mere replicators of static knowledge. They must break the cycle of producing modern-day corporate "servants" and instead advocate for the recognition and empowerment of the individual. As previously mentioned, technical and technological advancements are undeniable. However, humanity is simultaneously witnessing an increasing number of atrocities committed in the relentless pursuit of economic power.

The university, the student, and the graduate have been addressed—but what about the professor?

A fundamental pillar in realizing the ethical-humanistic vision within the university, as integrated into academic curricula, is the presence of dedicated, knowledgeable, and purpose-driven educators. This requires an active, inquisitive, and critical faculty—professionals who are truly committed to their disciplines, devoted to the construction of knowledge, and aware of the significance of alterity. The ideal professor is not merely a transmitter of static information, lacking critical thinking, enforcing authoritarian hierarchies in the classroom, or hindering the complex development of disciplinary knowledge due to being shaped by outdated, late-modern educational models of the nineteenth century—models that persist

within Colombia's so-called "premodern" educational landscape of the twenty-first century (Díaz, 2002).

Colombian universities require educators who embrace their profession with enthusiasm, create meaningful learning experiences in the classroom, and maintain a forward-looking vision that integrates disciplinary advancements with an awareness of social inequalities arising from the failure to uphold virtues as fundamental principles of interaction. The demand is for ethical professors—educators who prioritize human dignity above all else, take pride in their profession, and teach with genuine passion.

It is also necessary to rethink the parameters of academic quality, moving beyond the assumption that possessing a master's or doctoral degree alone qualifies someone for teaching. Pedagogy, didactics, and teaching methodologies—regardless of one's field—are indispensable and should remain a continuous area of focus for those guiding the educational process. A professor is not merely a disseminator of knowledge but a mentor, a facilitator of critical thinking, and an architect of transformative education.

4. Discussion

Topic Considered for "Attempted Analysis"

This study arises from an academic review conducted during a postgraduate training process, entitled *"The Need for Ethical-Humanistic Education in the Academic Training of Students in Administrative and Accounting Sciences for the Development of Well-Rounded Professionals in Social Construction"*. This research was informed by various educational studies and was framed by the following problem statement:

The motivation behind these lines (Indignation)

A close examination of the measurement parameters applied within economic disciplines reveals that, from a general perspective, social realities across different contexts receive only minimal consideration. In 1896, Vilfredo Federico Damasco Pareto, more commonly known by his last name, published *Cours d'économie politique* (Pareto, 1946)—*Manual of Political Economy*—in which he empirically demonstrated a scandalous, alarming, and unsettling allocation of wealth. During the transition from the 19th to the 20th century, he

identified a profoundly inequitable distribution: 80% of the wealth was concentrated in the hands of only 20% of the productive population. Consequently, the remaining 80% of society was left to compete for just 20% of the remaining wealth, highlighting a stark imbalance as a direct consequence of capitalism's accumulative dynamics.

Although Pareto's inequality principle may seem extreme, it is even more alarming to observe that, according to the Global Wealth Report by the Credit Suisse Research Institute (2018), this trend has not only persisted but intensified. The report indicates that approximately 90% of the world's wealth remains concentrated in the hands of just 1% of the population. In Colombia, an article published in *Portafolio* on January 31 of the same year reported that wealth distribution in the country is such that 3% of the population controls the vast majority of resources, leaving the remaining 97%—roughly 50 million people—with access to only a fraction of the nation's wealth (*Portafolio*, 2018). If Colombia had a more equitable distribution, each citizen would, in theory, have economic rights equivalent to \$129,289 (approximately 367.6 million Colombian pesos).

Rather than merely analyzing poverty indices, this discussion seeks to provide an internal perspective on key variables contributing to the increasing and unjust concentration of wealth. Among these factors, according to the same reports, corruption plays a particularly significant role. Colombia ranks among the most corrupt countries in the world, as indicated by the most recent Corruption Perceptions Index published by Transparency International. The report assigns Colombia a score of 37 out of 100, placing it 96th out of 180 countries and positioning it among the 50 most corrupt nations globally (Transparency International, 2018).

According to contemporary economic theories, such as those presented by Piketty in the third chapter of *Capital in the Twenty-First Century* (Piketty, 2014), corruption within both public and private administrative entities is a key factor in perpetuating economic and social injustice. There is a direct correlation between corruption and poverty: the higher the level of corruption in a country, the greater the accumulation of wealth among the minority elite, ultimately forcing the majority into increasingly precarious conditions and, in extreme cases, systemic destitution.

This suggests that transforming economic and social trends does not solely depend on the redistribution of capital. As Martha Nussbaum asserts, "Education is one of the fundamental aspects for fostering the health of democracy" (Nussbaum, 2012). In other words, the role of education in shaping society cannot be overlooked. Therefore, it is essential to examine the educational structures of both public and private institutions to identify the humanistic perspectives embedded in the training of future professionals, as their impact on society will be tangible.

It can be inferred that education plays a decisive role in constructing a just and democratic society. This raises the concern of understanding why, despite the significant increase in educational attainment—particularly in Latin America, where levels, while not optimal, are considerably higher than in the second half of the 20th century—the crises of social values and population inequality have intensified. If educational paradigms are expected to mitigate these crises, why has the opposite trend emerged? This crucial question suggests that education must move beyond a purely technocratic approach and progressively integrate a more human-centered perspective.

In *Not for Profit: Why Democracy Needs the Humanities* (Nussbaum, 2011), the author presents a compelling reflection on the current crisis of ethical and moral values. She argues that educational systems are increasingly neglecting the humanistic and emancipatory development of individuals, failing to cultivate critical thinking and the recognition of others as equals. This omission is not only socially dangerous but also has profoundly negative consequences for contemporary society, fostering the rise of an increasingly fragmented, individualistic, and self-serving world.

These concerns underscore the urgent need for a substantial reassessment of curricular structures in educational systems. As Carlos Vasco and colleagues (2000) argue, academic curricula have become disjointed. There is a misguided belief that the mere inclusion of scattered courses related to social sciences and humanities as "complementary" subjects fulfills the goal of integrating humanistic values into academic programs. However, these efforts often fail to meaningfully connect students' actions with the core components of their education.

In other words, institutions assume they are “humanizing” professionals simply by incorporating isolated academic content into the curriculum. However, these subjects are often taught separately and without integration into the disciplinary components of different professional fields. This approach can be counterproductive, as it tends to generate resistance and disengagement among students, who, often naively, believe that only technical and technocratic knowledge is relevant to their professional development. Structuring education in this manner prevents students from developing and internalizing critical thinking—an essential prerequisite for what Edgar Morin defines as “complex thinking” (Morin, 2007). Without fostering critical thought, students are unlikely to engage in meaningful reflections on ethical action and social responsibility. As a result, they may fail to become inclusive, just, and socially conscious citizens who actively contribute to the common good.

5. Conclusions

Discussions on humanistic education, the dignity of the professions, the call for renewed humanism, and ethics as a pillar of democratic citizenship are often dismissed as idealistic rhetoric, detached from reality. However, it is precisely the absence of critical analysis that perpetuates the destructive patterns eroding humanity and distorting the true mission of the university. The university is meant to cultivate critical, emancipated citizens who contribute to a social fabric founded on the fundamental principle of safeguarding life and the human species.

The role of the national university is to challenge inequality, foster a culture of objective reasoning rooted in the recognition of others as equals, and advance science and technology without losing sight of the human dimension. As Sen (1972) states, “It is important to be ethical in a world and system that compel one to be unethical; only then can we speak of the true rational essence of the individual.” Applying this principle to the professions in question, it becomes evident that accountants, administrators, and international business professionals must uphold public trust, promote sustainable ecosystem development, and ensure that their actions—both in a normative and natural sense—yield positive social repercussions.

This reflection does not claim universal applicability, nor does it seek to provoke unnecessary tension. Rather, it aims to underscore the need for essential changes within national academic structures. Critique should serve as a catalyst for meaningful transformation, just as critical thinking has become an urgent necessity in the face of rampant individualism that disregards the humanity of others.

The true adversaries of comprehensive education are injustice, greed, the “culture of trampling over others,” the “despicable culture of cunning opportunism,” the disregard for human life, and the obsession with power. These corrosive social dynamics must be confronted, as they undermine the true purpose of holistic education—an ideal frequently discussed but rarely implemented within contemporary educational systems, which often prioritize superficial pragmatism, technical rigidity, and an unreflective, mechanical approach to learning. This reality must change if we aspire to cultivate a society that is not merely driven by material consumption but guided by genuine human values.

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