



## Acercamiento teórico de la responsabilidad social universitaria (RSU) en programas de contaduría pública [

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text (article)

Analítica

University Social Responsibility is established as a management strategy in higher education institutions, to rethink theoretical postulates, indicators and criteria. RSU requires the participation of the actors of an educational organization, it is transversal to its activities and considering the expectations of the interested parties. Accounting has established itself as a valuable profession for the analysis, assurance and control of financial and non-financial information important for decision-making, with broad social trust based on academics and supported by professional practice. The objective of the article is to analyze the theoretical foundations on USR and link it with public accounting programs of the Mariana University (Colombia) and César Vallejo University (Peru). The methodology is located within the qualitative, descriptive paradigm, using the document review technique. As a conclusion, dimensions, sub-dimensions and components of the USR were identified based on the theoretical development to be integrated as articulating axes in the training of Public Accountants that allows a better interaction with the institutional environment and business partner, in such a way that their graduation profile correspond to the requirements of the contemporary world and become guarantors of social transformation and environmental care

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