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Professional and Academic: Different Paces of Implementation?

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Abstract

This work explores the connection between academic education and professional practice in the scope of socio-labour auditing, proposing an innovative methodology that integrates two teaching models. With the fundamental participation of the Professional Association of Socio-Labour and Equality Auditing (CEAL) in the educational process and the obligation to carry out audits in companies with more than 50 employees (Royal Decree 902/2020), an empirical analysis was carried out by means of surveys to students (N=453) and professionals (282 audits). The student body reveals a positive perception of the usefulness of the subject, with average correlations with respect to the regulatory change. Professionals rate the obligatory nature of audits very positively. Although both assessments are positive, the students' appraisal does not show a similar increase to that of working professionals. The main conclusion is that teaching innovations require a rhythm of their own, a considerable time to generate positive or desired effects.

Keywords: Socio-Labour Audit Techniques, Teaching Innovation, Academic Linkage, Regulatory Framework.

Introduction

Recent research has focused on the link between studies and professional reality (Karavida *et al.*, 2020), on the growing need for universities to strengthen links with business (Urquía-Grande and Pérez Estébanez, 2020; Rueda *et al.*, 2020), on the fact that cooperation between higher education and the labour market should be a requirement to improve the employment opportunities of graduates (Ferrández-Berruero and Sánchez-Tarazaga, 2019) or on the importance that this may have in the classroom and its effects on students, both in the short term —satisfaction with the degree— and in the medium-long term —professional usefulness— (Calvo *et al.*, 2022).

Although this is not a new debate, it is still highly relevant, pertinent and necessary. In the scientific literature on the subject, several authors have made key contributions to the discussion on professional education, practice-based learning and the relationship between theory and practice in higher education, thus laying the groundwork for this discussion. Among them are the works of Lave and Wenger (1991), who argue that the development of skills and the learning of a "trade" is situated within a social context and the importance of its professional linkage. Similarly, Eraut (2002, 2012) explores the interaction between academic and professional

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knowledge in the development of competences, highlighting the importance of knowledge transfer between education and the workplace.

Bernstein (2003), in his theory on the codes of knowledge transmission, highlights how knowledge is structured, distributed and acquired in different contexts, especially in education and the professional domain. His approach stresses the need to integrate disciplinary knowledge with applied know-how in the professional context, understanding this process as more than a simple "skills transfer". It is a "continuous, contextualised and transformative process", in which students, with the support of the professional environment, learn to recontextualise their competences to adapt to diverse situations and environments (Fettes, Evans and Kashefpakdel, 2020).

In view of the above, following Hodkinson *et al.* (2013), integration between formal education and working practice is essential to ensure that vocational training is aligned with the skills required in the digital age. In this sense, training must evolve to respond to the current needs of businesses, facing the challenge of developing a skilled workforce that is able to meet the demands of the digitised labour market (Goulart, Liboni and Cezarino, 2022). In this context, we fully agree with the postulates of Salo *et al.* (2024), who explore the complexity of professional learning, emphasising the development of praxis and conceptualising learning as an ongoing, situated process closely linked to professional practice.

In this regard, for example, it is widely shared in the academic literature (Smith *et al.*, 2018; Kapareliotis *et al.*, 2019; Pereira *et al.*, 2020) that internships are a very important element for students to develop diverse knowledge and competences linked to professional experience. For example, better understanding of the nature of the work and its relationships, increased confidence, enhanced skills, and so on. These studies corroborate the importance of internships in increasing the employability of graduates, as well as being the best means of cooperation between universities and companies (Monteiro *et al.*, 2021).

On this grounding, we base our innovative methodological proposal on the confluence, combination and implementation of two teaching models. On the one hand, the model that seeks to link academic vision with the professional and/or vice versa in the teaching environment as an essential objective; i.e., an educational model based on the professional (García-Morente, 1996). And, on the other hand, the one that comes from the partial application of the transfer model with the context (Bozeman, 2000, 2014). The connection between the two models lies in their approach to the application of knowledge. García-Morente proposes that education should be oriented towards professional practice, ensuring that students develop competences that are directly applicable to the world of work. In turn, Bozeman argues that innovation should not only be viewed from an economic perspective, but also in terms of its social impact and usefulness to society. Both models underline the importance of knowledge not only being theoretical, but also having practical applications that benefit society.

Both proposals are in line with the objectives of the European Higher Education Area (EHEA) and its regulatory framework (Royal Decree 822/2021), in the sense that university degree studies must accredit access to the workplace in the exercise of a profession and degrees must be designed according to professional profiles (ANECA, 2022). In this sense, the incorporation of Spanish university into the EHEA aims to achieve a more independent and autonomous student body that is responsible for its learning, to promote reflection and critical thinking, to stimulate curiosity, to encourage teamwork and, with regard to the research we present, to ensure that students learn useful knowledge that can be applied in the future, both in their personal and

professional lives, with a critical attitude towards their practice (De Miguel, 2005, 2006; Juárez-Pulido *et al.*, 2019; Granados Romero *et. al.*, 2020).

This European framework is translated into the Spanish regulations. For example, Article 5.1 of Organic Law 2/2006 on Education stipulates that the purpose of training is to acquire, update, complete and broaden students' capacities, knowledge, skills, abilities, aptitudes and competences for their personal and professional development. Likewise, in Royal Decree 822/2021, article 13 of which states that the main objective of official degree courses is the basic and general training of students to prepare them for the development of professional activities, as well as guaranteeing their comprehensive training as citizens.

The competences proposed by the Tuning Project —Tuning Educational Structures in Europe— in the year 2000 (González and Wagenaar, 2003) were drawn up on this institutional basis, which, in addition to a social —social ability— academic-cultural nature, must also have a professional basis (Salinas and Cotillas, 2005), the final purpose of learning being the acquisition of competences for the exercise of the professional functions required for the professional profile, enabling graduates to tackle problem solving or intervention on an issue in a specific professional or social context with guarantees (MEC, 2006). These competences would form part of the learning outcomes, as a combination of knowledge or contents, competences or capacities and abilities or skills (ANECA, 2022; Paricio *et al.*, 2022; Torres, 2022).

Based on the above, the combination of both models —linking the academic outlook with the professional and the transfer model with the context— makes it possible to know how to maintain contact with the professional actors with something to contribute to the teaching process, enriching it with contents that imbue the teaching received by the students with a more practical application, greater usefulness and more in line with the professional reality of the labour market they will encounter once they finish their university studies.

This article focuses on one of its most consolidated lines of work, linked to the innovation developed in the subject of Social and Labour Audit Techniques —a compulsory core subject in the 3rd year of the Bachelor's Degree in Labour Relations and Human Resources—, in which, from the outset, the connection with the professional reality of auditing was sought, through collaboration with CEAL —Professional Association of Social and Labour Auditing and Equality— as the highest representative of the profession. Collaboration manifested in:

- Drafting of technical manuals
- Participation of Association members in teaching activities, and of teaching staff in Conferences, Congresses and Working Committees of the Association
- Signing of collaboration agreements
- Cession for teaching use of the Association's own technical materials (technical standards, checklists, reports and even its computer application for the development of socio-labour audits)

In this pedagogical development, a resistance contributed structurally by the subject of socio-occupational auditing was noted, which had been detected more than a decade ago in one of the first collaborations between CEAL and Inveslab-UV ((Calvo, 2014), namely the non-existence of regulations making it compulsory to carry out a socio-labour audit, which left it up to the voluntary nature of the parties to implement it. This situation greatly limited its real potential, both from a teaching and professional standpoint (Calvo, 2013; Calvo and Rodríguez, 2014).

This situation underwent a significant regulatory change in October 2020 with the enactment of Royal Decree 902/2020, of 13 October, on equal pay for women and men, which set forth the obligation for companies with more than 50 workers to audit their payroll records and ensure internal wage equality. This, we understand, put an end to the structural deficiency that had existed until then and which, as mentioned earlier, was a factor that made it difficult for the socio-labour audit to become a regular tool in organisations, as well as the resistance of students to perceiving its potential as a possible future career path (Aguado *et al.*, 2024; Calvo *et al.*, 2022a).

Methodology

Three years after implementation of the cited Royal Decree, and with it the official recognition of the socio-labour audit as an instrument of verification (guarantee) of wage equality between men and women in organisations, we set out to analyse how this situation has affected both the students' perception of the socio-labour audit as a professional opportunity and that of the professional group as an instrumental reality applicable to organisations.

To this end, we propose an empirical approach based on the triangulation of quantitative sources, consisting of:

1. Students' assessments, through data gathered by means of a pre-coded questionnaire survey carried out since the 2017 - 2018 academic year, with 16 questions on the dimensions linked to the teaching-learning process (Methodology, Contents, Practices and Materials) and questions oriented towards the professional, based on learning that links the academic with the professional, the perceived usefulness of the subject and its professional outcome and the students' appraisal of the subject as a whole and whether they liked it (Calvo *et al.*, 2022a, 2022b; 2024) .
2. The assessments provided by the professional group from the 1st Report-Balance Sheet on the implementation of Remuneration Auditing in Spain (2021-2023), carried out in 2023 by Inveslab-UV on behalf of CEAL, using a pre-coded questionnaire survey (a total of 21 questions) for the SLA (socio-labour auditing) professionals associated with CEAL, which consisted of information on remuneration audits and the assessment of different statements regarding their implementation (Aguado *et al.*, 2024).

For the student survey, 453 students in the Auditing Techniques course from academic years 2017-2018 to 2023-2024 academic year took part, with the distribution of responses shown in table 1. Regarding the number of people that made up the study population (universe), a representative sample was formed with a significance level of 95% ($z = 1.96$), with a diversity (expected frequency of the parameter) of 0.5 (50/50) and a sampling error of 3.8% of the total number of students enrolled in the subject.

Course	Matriculation	Sample	%
2017-2018	200	67	33,5
2018-2019	228	64	28,1
2019-2020	200	44	22,0
2020-2021	215	68	31,6
2021-2022	212	68	32,1
2022-2023	200	60	30,0

2023-2024	200	82	41,0
Total	1.455	453	31,1

Table 1. Student Response Rate.

Source: Own creation.

The results of the survey carried out with the SLA professionals associated with CEAL, from 24 professional offices out of N=135 (national representativeness), are based on the preparation of a total of 282 payment audits, which allowed us to make a first representative approximation to their perception of the implementation of the pay audit in Spain.

Results

a) Students' vision

The results of the descriptive analysis on appraisal of the subject show, on the one hand, a positive perception of the students towards the methodological proposal (use of professional tools —CEAL methodology and documentation—), both for its practical usefulness and for their satisfaction with its implementation. With weighted average values ranging between 7 and 7.7 points out of 10, the most highly rated items being the professional opportunities of the subject, as well as its overall assessment, as shown in table 2 below.

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Weighted average
Methodology	6,2	6,5	6,9	7,1	6,8	7,7	8,5	7,2
Content	6,2	6,3	6,8	7,1	6,9	7,6	8,5	7,1
Practice	6,7	6,6	6,9	6,9	6,9	7,7	8,2	7,3
Materials	6,0	6,2	6,8	6,4	6,6	7,7	8,1	7,0
Usefulness	6,3	6,5	7,2	7,6	7,1	8,1	7,9	7,4
Professional prospects			6,5	7,8	7,4	7,9	8,1	7,7
Liked the subject			7,0	7,6	7,4	7,6	8,2	7,6
Subject rating			6,9	7,8	7,7	7,7	8,4	7,7

Table 2. Evaluation Of Different Course Aspects

Source: Own creation.

From the start of the surveys in the 2017-2018 academic year, an upward trend is observed in the ratings of all the items considered until the 2023-2024 academic year, when none scored lower than 8 points. As for the items related to the teaching-learning process (methodology, contents, practices and materials), all the weighted averages are between 7 and 7.3 points, with the best rated being the practicals or internships, an important element in a subject like this, focused on the applied aspect. In this respect, it is worth highlighting some ups and downs during the pandemic in the case of internships and materials, which can be attributed to the change in

format of the teaching materials and internships, based during the pandemic on assumptions and not on direct contact with companies.

In terms of vocationally oriented questions, based on learning that links academic and work-related learning, the perceived usefulness of the subject and its professional prospects, there are also upward trends, with some variation. In relation to the students' assessment of these processes, other studies also indicate their usefulness and applicability positively (Mejías and Martínez, 2009; Jiménez-González *et al.*, 2011). The same trend is observed in the case of the overall assessment of the subject and whether they liked it.

To complete the analysis, seeking a more accurate interpretation of the quality of the subject, the Pearson correlation coefficient (r) was calculated as a test of statistical significance of the relationship between the variables considered (usefulness, methodology, practice/internships, contents, materials, professional prospects, whether they liked the subject and their overall assessment) throughout the study period. This makes it possible to observe the results of the association of variables. To determine whether there is an influence on the appraisal due to the application of the new regulations, the series has been segmented into the previous years (2017-2018 to 2020-2021) and the subsequent years (2010-2022 to 2023-2024) (tables 3 and 4):

		Usefulness	Methodology	Practice	Content	Materials	Professional prospects	Liked the subject	Overall rating
Usefulness	Pearson's correlation	1	,846**	,765*	,809*	,718**	,632**	,129	,089
	Sig. (bilateral)		,000	,000	,000	,000	,000	,177	,352
	N	243	243	243	243	243	112	112	112
Methodology	Pearson's correlation	,846**	1	,878*	,863*	,823**	,548**	,181	,148
	Sig. (bilateral)	,000		,000	,000	,000	,000	,057	,120
	N	243	243	243	243	243	112	112	112
Practice	Pearson's correlation	,765**	,878**	1	,803*	,757**	,467**	,164	,133
	Sig. (bilateral)	,000	,000		,000	,000	,000	,085	,162
	N	243	243	243	243	243	112	112	112

Content	Pearson's correlation	,809**	,863**	,803*	1	,838**	,592**	,257**	,181
	Sig. (bilateral)	,000	,000	,000		,000	,000	,006	,057
	N	243	243	243	243	243	112	112	112
Materials	Pearson's correlation	,718**	,823**	,757*	,838*	1	,453**	,046	-,011
	Sig. (bilateral)	,000	,000	,000	,000		,000	,631	,908
	N	243	243	243	243	243	112	112	112
Professional prospects	Pearson's correlation	,632**	,548**	,467*	,592*	,453**	1	,244**	,239*
	Sig. (bilateral)	,000	,000	,000	,000	,000		,010	,011
	N	112	112	112	112	112	112	112	112
Liked the subject	Pearson's correlation	,129	,181	,164	,257*	,046	,244**	1	,888*
	Sig. (bilateral)	,177	,057	,085	,006	,631	,010		,000
	N	112	112	112	112	112	112	112	112
Overall rating	Pearson's correlation	,089	,148	,133	,181	-,011	,239*	,888**	1
	Sig. (bilateral)	,352	,120	,162	,057	,908	,011	,000	
	N	112	112	112	112	112	112	112	112

Table 3. Association Between Variables: Courses 2017-2018 To 2020 – 2021

Source: Own creation.

Prior to implementation of the new regulations, from academic years 2017-2018 to 2020-2021, analysis of the associations between variables related to teaching-learning (methodology,

practices, contents, materials) show an expected coherence. In other words, a high (above 0.7) or very high (above 0.8) positive correlation between these variables is observed. Similarly, the items linked to the subject from an overall perspective (liking the subject and overall assessment) show a very high association with each other, close to 0.9. However, in none of the variables related to teaching-learning is there an association with liking the subject and overall assessment, except in the case of content with liking the subject, but this is a very low correlation (0.26).

As for the variables in the professional sphere (usefulness of the subject and employment prospects), a moderate association was observed between them (0.63). Regarding the assessment of the subject, there is no association in the case of usefulness with either of the two variables (liking the subject and overall assessment) and in the case of employment prospects, there is a very weak association (around 0.24).

Finally, in the relationship between the variables of the professional milieu and the teaching-learning variables, usefulness has a very high association with methodology and contents (above 0.8) and a high association with practicals and materials (above 0.7). In the case of professional prospects, the relationship is medium with methodology and content (between 0.50 and 0.69) and low with practices and materials (between 0.40 and 0.49).

		Usefulness	Methodology	Practice	Content	Materials	Professional prospects	Liked subject	Overall rating
Usefulness	Pearson's correlation	1	,422**	,484*	,517*	,520**	,598**	,540**	,576*
	Sig. (bilateral)		,000	,000	,000	,000	,000	,000	,000
	N	210	210	210	209	210	210	210	208
Methodology	Pearson's correlation	,422**	1	,772*	,786*	,649**	,463**	,729**	,745*
	Sig. (bilateral)	,000		,000	,000	,000	,000	,000	,000
	N	210	210	210	209	210	210	210	208
Practice	Pearson's correlation	,484**	,772**	1	,734*	,642**	,573**	,690**	,762*
	Sig. (bilateral)	,000	,000		,000	,000	,000	,000	,000
	N	210	210	210	209	210	210	210	208

Content	Pearson's correlation	,517**	,786**	,734*	1	,686**	,556**	,803**	,810*
	Sig. (bilateral)	,000	,000	,000		,000	,000	,000	,000
	N	209	209	209	209	209	209	209	207
Materials	Pearson's correlation	,520**	,649**	,642*	,686*	1	,488**	,596**	,713*
	Sig. (bilateral)	,000	,000	,000	,000		,000	,000	,000
	N	210	210	210	209	210	210	210	208
Professional prospects	Pearson's correlation	,598**	,463**	,573*	,556*	,488**	1	,541**	,588*
	Sig. (bilateral)	,000	,000	,000	,000	,000		,000	,000
	N	210	210	210	209	210	210	210	208
Liked subject	Pearson's correlation	,540**	,729**	,690*	,803*	,596**	,541**	1	,820*
	Sig. (bilateral)	,000	,000	,000	,000	,000	,000		,000
	N	210	210	210	209	210	210	210	208
Overall rating	Pearson's correlation	,576**	,745**	,762*	,810*	,713**	,588**	,820**	1
	Sig. (bilateral)	,000	,000	,000	,000	,000	,000	,000	
	N	208	208	208	207	208	208	208	208

Table 4. Association Between Variables: Courses 2021-2022 To 2023-2024

Source: Own creation.

Surprisingly, from the outset of the implementation period of the new equal pay audit regulations, it is observed that the teaching-learning variables continue to show coherence

between each other. However, this association is at a high level (0.7 to 0.79) or medium-high (0.6 to 0.69), without reaching in any case the very high level observed in the pre-standard period. Despite this, the items linked to the subject from an overall perspective (liked the subject and overall assessment) maintain a very high relationship between them (more than 0.8). On the other hand, despite the fact that the variables linked to teaching-learning lowered their degree of association compared to the previous period, they are positively associated with those of the general perception of the subject. In the case of overall assessment, this relationship is high (more than 0.7) or very high (more than 0.8) in the case of contents. In terms of liking the subject, there is a greater dispersion of associations. Specifically, it correlates very highly with the contents, highly with the methodology and medium-highly with practicals (0.69) and materials (0.59).

On the other hand, among the variables linked to the professional sphere (usefulness of the subject and employment opportunities), a medium level association is observed (0.59). With regard to the assessment of the subject, in contrast to the period prior to the regulation, an association of a medium nature was also detected, with values ranging between 0.54 and 0.59.

As for the relationship between the variables linked to the professional sphere and the teaching-learning variables, the associations are maintained. However, unlike in the previous period, in all cases they are medium (between 0.50 and 0.69) or low (between 0.40 and 0.49). In detail, the correlation between usefulness and these ratings decreases, while in the case of professional prospects the existing association is maintained.

b) Vision of the professional community

With regard to the professionals' evaluations of the implementation of socio-occupational audits as of the entry into force of Royal Decree 902/2020, these are shown in figure 1, ordered according to the importance given to them on a scale of 1 to 10, where 1 represents the lowest score and 10 the highest.

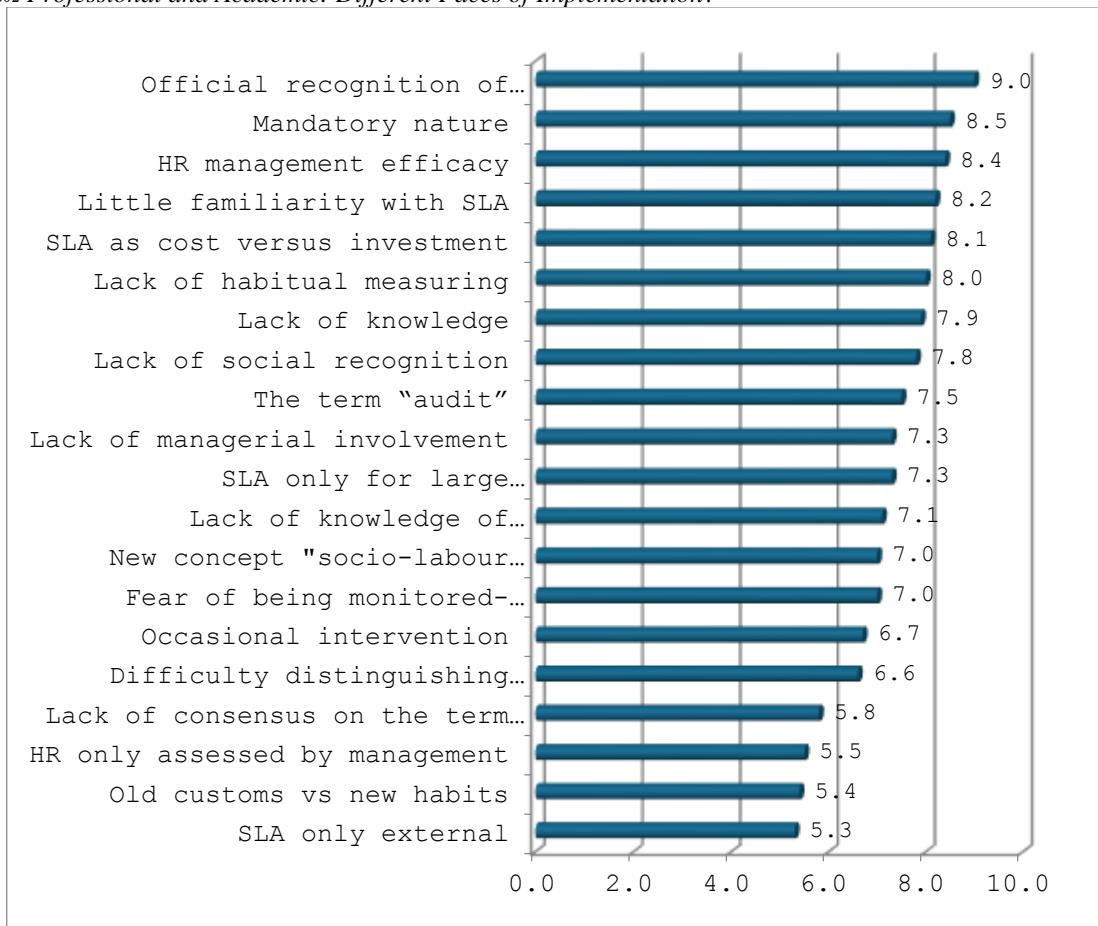


Figure 1. Assessments Of Implementation of Socio-Labour Audits

Source: Aguado *et al.* (2024).

Firstly, it is clear that the recognition, by means of official regulations, the development of SLA is improved, rated with 9 points out of 10, the highest score. This is followed with 8.5 points by the statement that making SLA compulsory would be more useful for organisations, and with 8.4 points that SLA makes HR management systems better understood and managed. As can be seen, these are positive evaluations in relation to the usefulness of SLA implementation.

The statements that the unfamiliarity of some entrepreneurs and professionals with the principles of SLA makes it difficult to appreciate its advantages, that understanding SLA as a cost and not as an investment in the management process limits its application and that the lack of measuring habits in the organisations generates resistance to the application of SLA remain above 8 points.

The statements, in order of importance, that the lack of awareness of the existence of SLA, the lack of social recognition of SLA, as in the case of quality, the environment or occupational risk prevention, and that the term "audit" gives rise to unease in organisations, are factors that hinder its implementation, rated between 7.5 and 7.9.

There is agreement between 7 and 7.3 points on the assertions that the lack of involvement on the part of those in charge, the perception that SLAs are only useful for organisations of a certain size, the lack of knowledge of the usefulness and/or applications of SLAs, the recent emergence of the concept of "social and labour auditing" and the fear of being checked or inspected, with the possible detection of non-compliance or non-conformities, all limit the implementation of SLAs.

With more than 6 points, the perception that the SLA is a one-off intervention and the difficulty of distinguishing between consultancy and SLA in HR were mentioned as obstacles to its implementation.

Finally, the lowest scores, although always above 5 points, were obtained for the statements regarding what hinders the development of SLA: the lack of consensus on the term "socio-labour audit", thinking that the right to assess HR in organisations is only the competence of management, customs and habits that hinder the application of new tools and considering that SLA is only carried out by personnel from outside the organisation.

In summary, and bringing together both perspectives, both students and professionals have shown a positive evolution in their perception of the socio-labour audit, especially after the implementation of the new regulations. The following is a comparative summary of the main characteristics of the two viewpoints analysed.

<i>Students' vision</i>	<i>Vision of the professional community</i>
<ul style="list-style-type: none"> – Student perception of the Socio-Labour Auditing Techniques course was positive, with ratings rising from 2017 to 2024. – The most highly rated aspects include the practical usefulness of the methodology applied, based on CEAL's professional tools, and the career opportunities offered by the course. – The average score of the different aspects of the subject (methodology, contents, practices, materials, usefulness and professional opportunities) progressively increased, reaching values of more than 8 points out of 10 in 2023-2024. – The correlation between the teaching-learning methodology and the perception of professional usefulness has shown changes since the implementation of Royal Decree 902/2020, which has generated a greater link between the usefulness of the subject and its overall assessment. 	<ul style="list-style-type: none"> – The professionals positively rated the implementation of socio-labour audits following implementation of Royal Decree 902/2020, highlighting its impact on the recognition and usefulness of the discipline. – The highest rating (9/10) was given to the statement that the official regulation improves the development of social and labour auditing. – The mandatory nature of these audits is considered useful for organisations and allows for better management of human resources. – However, barriers remain, such as lack of familiarity with the concept, the perception of auditing as a cost rather than an investment, and the lack of a measurement culture in companies. – Other barriers include lack of awareness of social and labour auditing, lack of social recognition, fear of being inspected and the perception that it is only applicable to large organisations.

Table 5. Main Comparative Features of the Two Visions Analysed

Discussion

In the light of the results presented above, the main conclusion has to do with the pace of teaching innovation proposals and the moment (time) at which this can generate positive effects, or at least desired effects. How some factors have an effect on others, in this case how the modification of the regulatory framework affects the perception of both students and the professional community. In this case, the commitment to bring teaching closer to the professional reality, linking the development of subject contents to the contents of professional practice as social and occupational auditors. The question we would ask ourselves would be, how long must an innovation process be maintained in order to consider it a success or a failure?

We note that even with the overcoming of the traditional resistance to the requirement for companies to audit their socio-occupational reality (in this case of equal pay), the students' perception does not undergo an increase similar to that of the professionals who carry out this professional work. In this sense, the study offers us a reflection on the relationship between teaching innovation, the perception of the different stakeholders involved (students and professionals), and the influence of the regulatory framework on the effectiveness of these processes. In particular, it raises the question of the time required for an educational innovation to be considered successful or not, with emphasis on the connection between teaching and professional practice in SLA.

In view of the above, with regard to García-Morente's (1996) professional-based educational model, the importance of an education aligned with professional practice is underlined, so that academic contents are relevant and applicable in the labour market. In this context, in accordance with the academic literature reviewed in the theoretical framework, the analysis carried out is related to this idea by pointing out that the link between teaching and professional reality is a key factor for the successful training of students. In relation to the students' appraisal of these processes, other studies also indicate their usefulness and applicability positively (Mejías and Martínez, 2009; Jiménez-González *et al.*, 2011; Bradbury *et al.*, 2015). However, this analysis also reveals a gap between students' and practitioners' perceptions, suggesting that the mere integration of professional content in teaching does not in itself guarantee the expected impact. This reinforces the idea that vocational education must not only adapt its contents, but also generate a gradual process of assimilation by students, which requires time and stability in educational innovation.

On the other hand, Bozeman's (2000) model, which focuses more on public innovation and its social impact, argues that the success of an innovation depends on the interaction between the education sector, the labour market and the regulatory context. In this sense, the paper highlights that the modification of the regulatory framework directly influences the perception of both students and the professional community, which is in line with Bozeman's vision of the role of the state and, therefore, of universities in the promotion and consolidation of innovation.

Moreover, the fact that students' perceptions do not evolve at the same pace as those of professionals suggests that educational innovation depends not only on its content or implementation, but also on the institutional and regulatory conditions that support it. This is in line with Bozeman's idea that public policies can either enhance or hinder innovation, depending on their design and implementation.

Finally, and based on the analysis carried out, we could not agree more with both models, which agree that educational innovation must be aligned with the professional world and that its success depends not only on its implementation, but also on its permanence over time and the support of the regulatory context. In this sense, for a teaching innovation to really transform student perception and have an impact on professional practice, a regulatory framework to support it and a sufficient period of time for its consolidation are needed.

Main Conclusions

In our opinion, there are two factors that are positioned as key for the future; on the one hand, that the teaching commitment to linking the academic with the professional is a reality, and on the other, that the regulatory context that affects it is promoted or not by public bodies. The success of teaching innovation in the link between academia and professional practice therefore depends not only on its design and implementation, but also on the time needed for its consolidation and the response of the regulatory and professional context. From the most basic combination of these two factors, four possible scenarios emerge that we may encounter in the not-too-distant future and which would have very different effects on the reality under analysis.

		Regulatory context: political commitment	
		Limited policy commitment. regulatory stalemate	Regulatory development. Consolidating policy commitment
Teaching commitment: linking the academic with the professional and vice versa	Non-use of up-to-date professional tools	<i>Scenario 1.</i> Students are not trained in the most appropriate way for the professional reality and the potential of SLA is limited (stagnating)	<i>Scenario 3.</i> Students are not prepared with all the potential for later professional practice Teaching is not adjusted to the reality of work
	Maintaining the use of professional tools. Collaboration with professional associations	<i>Scenario 2.</i> Adjusting to a reality that is not moving forward. Potential for implementation is limited	<i>Scenario 4.</i> The possibilities for professional application of SLA are growing and there is a match between the preparation of the students and the subsequent professional reality

Figure 2. Modelling of Future Scenarios

Source: Own creation.

As we can see in the figure above, scenario 1 places us in a deadlock of the political commitment to the subject, which is manifested in non-development of the initially enacted regulations, combined with a stagnation in the teaching proposal, manifested in extending the use of professional tools, not updating them, nor maintaining contact with the professional entities with

which we were collaborating. This means that the innovative process is suffering a very significant slowdown and will have clear effects on the reality of teaching and on its future projection in the professional practice of the activity.

In scenario 2, the commitment by teaching staff to innovate in collaboration with professional associations and the use of their tools and methodologies is maintained, but the regulatory framework lacks an extension, which presents a clear problem: transferring professional usefulness to the students' perception of it will be hard to achieve.

On the other hand, in scenario 3, although the teaching commitment is not strengthened, the regulatory context is, generating a gap between the academic and the professional, with differences between what is taught in the classroom and what is applied in organisations. This is nothing more than the traditional criticism of the professional sector towards the university, i.e., the lack of fit between them.

Finally, in scenario 4, the commitments improve, in terms of both teaching involvement and political commitment to the subject. This is the scenario in which students' perception of the professional opportunities in auditing could improve the most.

In conclusion, given our conviction in the usefulness of the teaching proposal and its benefits for both students and the professional community, our commitment is to continue with this process, to continue observing its possible effects and to verify empirically whether or not there is a change in the students' perception.

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