

ENTREPRENEURIAL INTENTION AMONG STUDENTS OF PUBLIC ACCOUNTING AND BUSINESS ADMINISTRATION AT THE UNIVERSIDAD FRANCISCO DE PAULA SANTANDER IN SAN JOSÉ DE CÚCUTA

INTENCIÓN EMPRENDEDORA ENTRE LOS ESTUDIANTES DE CONTADURÍA PÚBLICA Y ADMINISTRACIÓN DE EMPRESAS DE LA UNIVERSIDAD FRANCISCO DE PAULA SANTANDER EN SAN JOSÉ DE CÚCUTA

Luis Alexander Rojas Sánchez¹
Esther Adriana Maldonado Jauregui²
Ana Milena García Mogollón³

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Abstract

Entrepreneurship constitutes a relevant alternative for economic and social development in regional contexts where formal employment opportunities are limited. In this context, the present research aimed to analyze the level of entrepreneurial intention among students of the Business Administration and Public Accounting programs at the Universidad Francisco de Paula Santander, Cúcuta, with the purpose of identifying the perceptions, attitudes, and factors associated with interest in creating business initiatives. The study was developed under a quantitative approach, with a descriptive cross-sectional design. The sample consisted of 227 students enrolled in the aforementioned programs. For data collection, the Entrepreneurial Intention Questionnaire (EIQ) was applied, an instrument that measures variables related to attitude toward entrepreneurship, perception of social support, and entrepreneurial self-efficacy. The results showed that a significant proportion of students present favorable levels of entrepreneurial intention, expressing willingness to develop business projects in the future. Likewise, it was identified that factors such as confidence in one's own abilities, perception of opportunities in the environment, and support from the academic context positively influence the intention to undertake entrepreneurial activities. In conclusion, the findings show that the university environment constitutes a favorable setting for the strengthening of entrepreneurial competencies, which highlights the importance of promoting institutional strategies aimed at fostering innovation, company creation, and entrepreneurial education among students.

Keywords: Entrepreneurship, public policy, entrepreneurship trends, economic growth and formalization of employment.

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¹ Administrador Financiero UDES, Especialista en Emprendimiento de la UFPS, Maestrante de la Universidad de Pamplona. – Colombia. Email: luisrojasucuta@gmail.com ORCID: <https://orcid.org/0009-0002-0532-9481>

² Administradora de Empresas de la Universidad de Pamplona, Magister en Administración de la Universidad de Pamplona. Email: adriana.maldonado@unipamplona.edu.co ORCID: <https://orcid.org/0009-0002-6650-807X>

³ Administradora de Empresas de la Universidad de Pamplona, Magister en Administración de la Universidad de Pamplona. Email: milegamo@unipamplona.edu.co ORCID: <https://orcid.org/0000-0002-3563-0382>



Resumen

El emprendimiento constituye una alternativa relevante para el desarrollo económico y social en contextos regionales donde las oportunidades de empleo formal son limitadas. En este contexto, la presente investigación tuvo como objetivo analizar el nivel de intención emprendedora de los estudiantes de los programas de Administración de Empresas y Contaduría Pública de la Universidad Francisco de Paula Santander, Cúcuta, con el propósito de identificar las percepciones, actitudes y factores asociados con el interés por crear iniciativas empresariales. El estudio se desarrolló bajo un enfoque cuantitativo, con un diseño descriptivo de corte transversal. La muestra estuvo conformada por 227 estudiantes matriculados en los programas mencionados. Para la recolección de la información se aplicó el Cuestionario de Intención Emprendedora (EIQ), instrumento que mide variables relacionadas con la actitud hacia el emprendimiento, la percepción de apoyo social y la autoeficacia emprendedora. Los resultados evidenciaron que una proporción significativa de los estudiantes presenta niveles favorables de intención emprendedora, manifestando disposición para desarrollar proyectos empresariales en el futuro. Asimismo, se identificó que factores como la confianza en las propias capacidades, la percepción de oportunidades en el entorno y el apoyo proveniente del contexto académico influyen positivamente en la intención de emprender. En conclusión, los hallazgos muestran que el entorno universitario constituye un escenario favorable para el fortalecimiento de las competencias emprendedoras, lo que resalta la importancia de promover estrategias institucionales orientadas al fomento de la innovación, la creación de empresas y la educación emprendedora entre los estudiantes.

Palabras clave: Emprendimiento, política pública, tendencias del emprendimiento, crecimiento económico y formalización del empleo.

Introduction

It is important to recognize that the quantity and quality of companies present in any country, whether industrial, commercial, public, or service-oriented, are of ulterior relevance for development and growth. When it comes to companies, research and analysis become possible due to their impact across various economic sectors, considering the positioning of products or services, as well as regional development through innovation and research, among others. When analyzing companies, it is equally important to consider their founders, such as entrepreneurs and business people who invest in long-term projects focusing on the evaluation of benefits and risks.

One of the most popular business-economic models is entrepreneurship, which consists of building something of value through creative actions, leveraging the potential market, where opportunities are the most important pillar for overcoming uncertainty (Hidalgo, 2014). Therefore, it is essential for this economic phenomenon to be properly structured within a country's economic growth model in order to ensure its participation and contribution.

The economies of developed countries are positively affected by entrepreneurship, as it generates greater social development, creating the need to link this process of change to the public policies of states (Herruzo et al, 2019). When economic policies are formulated, entrepreneurship becomes an engine of development, since it leads to greater economic productivity, creating the need to encourage the generation of new businesses from an entrepreneurial perspective (Cousin, Freire & Morales, 2020). It is worth noting that the innovative private-sector company generates resources that constitute the source for carrying out actions related to social responsibility, fueling the investment that causes economic growth and the improvement of social conditions (Kantis, Angelelli & Moori, 2004). Throughout the entire process of business growth and formalization,

the motivation to create new commercial opportunities and investment through the integration of the national economy with the international one is required.

Depending on entrepreneurship and development policies, countries will experience advances in both their economies and their social structures. This leads to referencing globalization and information and communication technologies as instruments for strengthening public management based on a determined model: “customer/user/citizen orientation” (Cejudo, 2013, p.29) reflected in the strengthening of the entrepreneur, especially the creator of small businesses.

Entrepreneurship is evidenced in the increase in sales revenue and expansion of the internal organizational or business structure, as well as all elements linked to global expansion, financial liberalization, continuous technological change, competitiveness in the face of innovation, regulatory frameworks, productive chains, among others (Albornoz & Mazuera, 2018).

Therefore, it is considered important to conduct an analysis of entrepreneurship as an alternative for the growth of the commercial sector in the city of Cúcuta, as well as its trends and life cycles, through which it is possible to identify the opportunities or threats that may arise in this commercial formalization process. Tellez, Barahona, y Tellez (2022).

Data Analysis and Collection Methodology

The present study corresponds to a descriptive investigation, given that its purpose is to characterize entrepreneurial intention and its dimensions among university students, without establishing causal relationships between the variables analyzed. In this sense, the study aims to describe the perceptions, attitudes, and levels of self-efficacy associated with entrepreneurship, based on the results obtained through the Entrepreneurial Intention Questionnaire (EIQ).

The research adopts a quantitative approach, given that it is based on the measurement and descriptive statistical analysis of entrepreneurial intention and its dimensions among university students. The design is non-experimental, as variables are not manipulated and there is no intervention in the observed phenomena (Hernández-Sampieri, 2018).

The research level corresponds to a descriptive cross-sectional design. It is descriptive because it seeks to specify the characteristics, profiles, and levels of entrepreneurial intention and of the attitudinal, normative, and self-efficacy dimensions evaluated through the Entrepreneurial Intention Questionnaire (EIQ), without attempting to establish statistical relationships between those dimensions. It is cross-sectional, given that information was collected at a single point in time, which allows for a description of the state of entrepreneurial intention during the 2024-1 academic period.

Its scope is descriptive, as it is oriented toward the characterization of entrepreneurial intention and its dimensions among university students. In this sense, no correlational or inferential analyses were contemplated, given that the central purpose of the research focuses on the description of the variables studied and not on the determination of statistical relationships between them.

This methodological approach is consistent with previous research in the field of entrepreneurial intention, which aims to identify profiles, trends, and behaviors in specific populations, allowing for a contextualized understanding of the phenomenon without establishing causal relationships. (Laguía et al., 2017; Moriano et al., 2012).

The study population consisted of students enrolled in the Public Accounting and Business Administration programs, in both the daytime and evening sessions, at the Universidad Francisco de Paula Santander (UFPS) during the first academic semester of 2024. The sample consisted of 227 students from the Public Accounting and Business Administration programs at the

Universidad Francisco de Paula Santander, in both the daytime and evening sessions, during the 2024-1 academic period.

For the selection of participants, a non-probabilistic convenience sampling method was employed, given that students from the Public Accounting and Business Administration programs at the Universidad Francisco de Paula Santander constitute an accessible and relevant group for the purposes of the study. This type of sampling allows researchers to work with subjects who meet specific characteristics, in this case, belonging to academic programs oriented toward business management and creation, and who are available within the research context.

The instrument used was the Entrepreneurial Intention Questionnaire (EIQ), developed by Moriano (2012) and adapted to the Colombian context by Laguía et al. (2017). The EIQ evaluates four dimensions: *attitude toward entrepreneurship*, *subjective norms*, *entrepreneurial self-efficacy*, and *entrepreneurial intention*. Each item is answered using a seven-point Likert scale. The instrument has adequate reliability indices in university populations ($\alpha > .70$ in all its dimensions), which supports its use in this study. Additionally, a module of sociodemographic variables (age, gender, socioeconomic stratum, prior experience, employment status) was included, necessary for the characterization of the participants.

The collected data were initially organized and cleaned in a Microsoft Excel spreadsheet, where variable coding and consistency verification of the records obtained from the questionnaire application were carried out. Subsequently, information processing was performed using the statistical tools available in that same program, which made it possible to conduct the descriptive analysis of the data and to produce statistical tables and charts to facilitate the interpretation of the results.

The analysis of information was developed in three main phases: organization and data cleaning, descriptive statistical analysis, and interpretation of results.

Phase 1. Organization and data cleaning: In this phase, the systematization of the data collected through the questionnaire applied to the participating students was carried out. The information was recorded in a Microsoft Excel database, where variable coding, verification of record integrity, and review of possible inconsistencies in the responses were conducted. This process ensured the quality and reliability of the database used for statistical analysis.

Phase 2. Descriptive statistical analysis: In this phase, a descriptive analysis of the data was conducted with the purpose of characterizing both the sociodemographic profile of the participants and the dimensions evaluated through the Entrepreneurial Intention Questionnaire (EIQ). For this purpose, the following statistical indicators were calculated: absolute frequencies, relative frequencies (percentages), measures of central tendency (mean), and measures of dispersion (standard deviation). These indicators made it possible to describe the behavior of the responses obtained in each of the dimensions evaluated by the instrument. The results were presented using statistical tables and charts in order to facilitate their interpretation.

Phase 3. Interpretation of results: In this phase, the results obtained from the descriptive analysis were interpreted. The findings were analyzed considering the dimensions evaluated by the Entrepreneurial Intention Questionnaire and the sociodemographic characteristics of the participating students.

This process made it possible to identify trends in the attitudes, perceptions, and levels of entrepreneurial intention present in the studied population, as well as to understand the behavior of these variables within the academic context of the students at the Universidad Francisco de Paula Santander.

Results

In order to characterize the sociodemographic and academic profile of the Public Accounting and Business Administration students at UFPS, identifying elements associated with their experience and exposure to entrepreneurship, it can be stated that the sample of participating students shows a gender distribution where, in general terms, from a total of 227 students comprising the sample, 140 are women (61.7%) and 87 are men (38.3%), evidencing a greater female participation in the evaluated programs.

The age variable is analyzed as part of the sociodemographic characterization, where in general terms, the sample is concentrated mainly in the 20 to 25 age range (74 students; 32.6%), followed by 26 to 30 years (69 students; 30.4%) and 31 to 40 years (46 students; 20.3%), followed by 18 to 19 years (28 students), while the groups of 16 to 17 years (9 students; 4%) and over 40 years (1 student; 0.4%) have minimal representation within the analyzed population. This pattern confirms that the analyzed population corresponds primarily to students who are in an active stage of professional training and consolidation of academic and work-related projects.

Regarding the socioeconomic stratum to which the surveyed students belong, the data show that the majority of the student population belongs to stratum 1 (105 students; 46.2%) and stratum 2 (95 students; 41.9%), indicating that more than 88% of the sample comes from low-income sectors. Middle and high strata have very limited representation, with 22 students in stratum 3 (9.7%), 3 students in stratum 4 (1.3%), 2 in stratum 5 (0.9%), and none in stratum 6 (0%).

Table 1. Number of students to be surveyed, by convenience sample from the total students enrolled for the 2024-1 semester.

Program	Level or Semester												Total 1	Total 1 %
	S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11			
Business Administration (Daytime)	4	4	5	4	5	8	8	6	5	24	0	73	32%	
Business Administration (Evening)	3	3	3	4	4	4	3	3	3	5	7	42	19%	
Public Accounting (Daytime)	5	5	5	4	7	6	9	7	19	2	0	69	30%	
Public Accounting (Evening)	5	5	3	3	3	5	5	4	8	2	0	43	19%	
Total	17	17	16	15	19	23	25	20	35	33	7	227	100%	
Total %	7 %	7 %	7 %	7 %	8 %	10 %	11 %	9 %	15 %	15 %	3 %	100 %		

This sample design ensures adequate coverage of the different academic levels, allowing the analysis to capture perceptions from both students in early stages and those close to completing their studies, which is essential to comprehensively understand their learning processes learning processes and their relationship with the social environment and the entrepreneurship cycle.

Table 2. Sociodemographic Questions

Category	Are you currently employed?		Have you had any experience in entrepreneurship, either your own or working for someone?		Have you had or do you have an entrepreneurial family member?	
	N	%	N	%	N	%
Yes	72	32%	174	77%	188	83%
No	155	68%	53	23%	39	17%
Total	227	100%	227	100%	227	100%

The information collected allows us to determine that, although a significant proportion of students do not yet actively participate in the labor market, there is a high exposure to entrepreneurship, whether through personal experiences or family influence. This finding is relevant to the study, as it allows us to understand how family dynamics and prior experiences can influence students' perceptions and interest toward the entrepreneurship cycle, establishing itself as a key factor in the analysis of the social and academic environment of the researched population.

In order to analyze the dimensions of attitude, subjective norms, self-efficacy, and entrepreneurial intention, the aforementioned dimensions are evaluated through the application of the Entrepreneurial Intention Questionnaire (EIQ), a validated instrument for measuring the main psychological and social determinants linked to the propensity toward entrepreneurship. This tool allows the identification of the level of disposition of the participants toward the possibility of starting business projects, taking into account both individual factors such as self-confidence and perceived control, as well as external elements related to the influence of their immediate environment.

Attitude toward Entrepreneurship

Table 3. Interest in Entrepreneurship.

(a). Starting a new company involves the following statements. How interested are you in them?

	Not interested			Neutra l	Totally interested			Total
	1	2	3	4	5	6	7	
Facing new challenges	0	9	29	21	27	65	76	227
Creating employment for others	0	21	29	15	21	61	80	227
Being creative and innovating	0	3	30	11	20	58	105	227
Having high economic income	0	7	24	8	42	43	103	227
Taking calculated risks	0	9	26	30	66	48	48	227
Being my own boss (independence)	0	9	26	8	27	50	107	227
Average	0	9,6 7	27,3	15,5	33,8 3	54,1 7	86,5	
Percentage%	0 %	4%	12 %	7%	15%	24%	38 %	
Total Percentage		16%		7%		77%		

The results show that 77% of students express a high level of entrepreneurial interest, and within that group, 38% stated being completely interested in entrepreneurship.

Table 4. Desirability toward Entrepreneurship.

(b). Starting a new company involves the following statements. How desirable are they to you?								
	Not desirable			Neutra l	Totally desirable			
	1	2	3	4	5	6	7	Total
Facing new challenges	9	9	31	15	27	58	78	227
Creating employment for others	7	15	37	15	22	50	81	227
Being creative and innovating	5	3	25	22	21	40	111	227
Having high economic income	3	12	19	23	19	39	112	227
Taking calculated risks	4	12	18	24	45	52	72	227
Being my own boss (independence)	2	4	27	16	21	64	93	227
Average	5,0 0	9,1 7	26,1 7	19,17	25,8 3	50,5 0	91,1 7	
Percentage	2%	4%	12%	7%	11%	22%	42%	
Percentage total		18%		7%		75%		100 %

It is observed that 75% of students show a high desirability toward entrepreneurship and 42% show total desirability toward it.

Subjective Norms

Table 5. Acceptance by Social Circles.

(a). Thinking about your family members and those people who are important to you, to what extent would they agree if you decide to start your own company?								
	Not at all in agreement			Neutra l	Totally in agreement			
	1	2	3	4	5	6	7	Total
My immediate family	0	9	26	14	33	28	117	227
My close or very close friends	0	7	24	22	32	55	87	227
My peers or colleagues	3	19	27	25	48	48	57	227
Average	1,00	11,67	25,67	20,33	37,6 7	43,6 7	87,0 0	227
Percentage	0%	5%	11%	9%	17%	19%	38%	100 %
Percentage total		17%		9%		74%		100 %

The results reveal that 74% of participants consider that their social environments would positively support their decision to start a business project.

Table 6. Importance of Social Circles.

(b). For you, how important is the opinion of these people in this regard?

	Not at all important			Neutra l	Very Important			
	1	2	3	4	5	6	7	Total
My immediate family	8	6	33	32	16	37	95	227
My close or very close friends	11	19	26	41	52	33	45	227
My peers or colleagues	32	27	45	38	45	28	12	227
Average	17,0	17,3	34,6	37,00	37,6	32,6	50,6	227
	0	3	7		7	7	7	
Percentage	7%	8%	15%	16%	17%	14%	23%	100
								%
Percentage total		30%		16%		54%		100
								%

54% of students consider the opinion of their social circles very important, with immediate family being the most important, followed by close friends, and lastly peers. However, 30% consider the opinion of their social circles to be unimportant.

Entrepreneurial Self-Efficacy

Table 7. Entrepreneurial Self-Efficacy

How capable do you feel to effectively perform the following tasks?

	Totally ineffective			Neutral	Totally effective			
	1	2	3	4	5	6	7	Total
Defining a business idea and the strategy for a new company	6	4	21	18	60	63	55	227
Maintaining control over the process of creating a new company	2	22	23	15	65	56	44	227
Negotiating and maintaining favorable relationships with potential investors and banks	1	22	26	25	55	56	42	227
Recognizing market opportunities for the creation of new products or services	3	15	21	15	34	68	71	227
Networking with key people to obtain capital for the creation of a new company	5	9	23	25	21	77	67	227
Creating and launching a new company	3	14	16	36	42	57	59	227
Average	3,33	14,33	21,67	22,33	46,17	62,83	56,00	227
Percentage	1%	6%	10%	10%	20%	28%	25%	100%
Percentage total		17%		10%		73%		100%

Entrepreneurial self-efficacy refers to the perception that students have about their own capacity to undertake entrepreneurial activities. According to the data presented, 73% of the evaluated students expressed high levels of entrepreneurial self-efficacy, taking as reference an average sample of 165 out of 227 participants.

Table 8. Entrepreneurial Intention.

How much do you agree with the following statements?								
	Not at all in agreement			neutral	Totally in agreement			Total
	1	2	3	4	5	6	7	
It is very likely that I will create a company someday	7	12	25	15	18	53	97	227
I am willing to put in whatever effort is necessary to become an entrepreneur	0	8	31	8	20	56	104	227
I am determined to create a company in the future	6	8	31	18	25	25	114	227
My professional goal is to become an entrepreneur	2	12	35	21	36	34	87	227
Average	3,75	10,00	30,50	15,50	24,75	42,00	100,50	227
Percentage	2%	4%	13%	7%	11%	19%	44%	100%
Percentage total		19%		7%		74%		100%

The EI indicator lists four statements about the intention to start a company in the future, yielding the result that 74% of university students have a high entrepreneurial intention.

Table 9. Average Entrepreneurial Intention.

EI Dimensions	Level			Total
	Low	Neutral	High	
Entrepreneurial Attitude	39	17	171	227
Subjective Norms	54	29	144	227
Entrepreneurial Self-Efficacy	39	20	168	227
Entrepreneurial Intention	44	15	168	227
General EI	44	20,25	162,75	227
Percentage	19%	9%	72%	100%

The Average Entrepreneurial Intention presents the results obtained from the Entrepreneurial Intention Questionnaire (EIQ), in which the dimensions of attitude, subjective norms, self-efficacy, and entrepreneurial intention were evaluated. In the dimension of **entrepreneurial attitude**, most students were placed at a high level (171 participants), in contrast with 39 at a low level and 17 at a neutral level, evidencing a favorable predisposition toward entrepreneurship.

Regarding the **subjective norms**, which reflect the influence of the social environment, it was found that 144 students reached a high level, while 54 were at the low level and 29 at the neutral level, suggesting that, although social influence is significant, there is a considerable group that does not perceive strong support in this regard.

The dimension of **entrepreneurial self-efficacy** shows results similar to the attitude dimension, with 168 students at the high level, compared to 39 at the low level and 20 at the neutral level, highlighting the participants' confidence in their ability to undertake entrepreneurial activities.

In parallel, the **entrepreneurial intention** reported 168 students at the high level, 44 at the low level, and 15 at the neutral level, confirming a consistent inclination toward the launch of business projects.

When consolidating the dimensions into the **Entrepreneurial Intention General**, it is observed that on average 162.75 students (72%) reached a high level, while 20.25 (9%) remained at a neutral level and 44 (19%) were at a low level.

In summary, the results reflect that the majority of students have a high entrepreneurial intention, grounded in positive attitudes, confidence in their capabilities, and social support experiences. These findings are relevant, as they allow the identification of a favorable scenario for strengthening entrepreneurial competencies and for designing training programs that enhance the entrepreneurship cycle in the analyzed university population.

In order to identify, from the study findings, the training needs and priority areas requiring strengthening to guide the formulation of an entrepreneurship training program directed at students from both academic programs. The design of the entrepreneurship cycle training program is proposed, which emerges as a direct response to the findings obtained in the previous objectives, in which a high entrepreneurial intention (72%) was identified, accompanied by positive attitudes and high levels of self-efficacy. However, a weakness was evidenced in subjective norms (63%) and a high concentration of students in low socioeconomic strata (1 and 2, representing 88%), factors that limit access to resources and support networks that facilitate the consolidation of sustainable ventures.

In this sense, the proposal for an entrepreneurship training program is grounded in theoretical approaches that conceive entrepreneurship as an integral competency that can be developed through structured educational processes. The literature has demonstrated that entrepreneurial education has a positive impact on the intention to undertake entrepreneurial activities, as well as on key variables such as attitude, self-efficacy, and the perceived capacity of students (Valenzuela et al., 2022; Gómez Miranda, 2023). In particular, it has been evidenced that participation in entrepreneurship courses and practical experiences generates significant differences in entrepreneurial intention, which confirms the importance of integrating formative processes within the university context.

In a complementary manner, other approaches to entrepreneurial education point out that these formative processes should be oriented not only toward knowledge acquisition, but toward the development of skills, competencies, and attitudes that allow students to face contexts of uncertainty, identify opportunities, and transform ideas into viable business initiatives (Chaux & Ortiz, 2021; Ricardo Jimenez, 2022). In this sense, entrepreneurship education is configured as an integral process that strengthens both the technical capacities and the psychosocial dimensions of the student.

Consistent with the foregoing, the results obtained in the present research evidence high levels of entrepreneurial intention, attitude, and self-efficacy among students, as well as a

relatively lower incidence of subjective norms. These findings are consistent with what is reported in the literature, which indicates that entrepreneurship education significantly impacts attitude and perceived control, while subjective norms tend to have less weight in predicting entrepreneurial intention (Valenzuela et al., 2022). Similarly, it has been identified that practical experiences and structured formative processes comprehensively strengthen the dimensions associated with entrepreneurship, which supports the relevance of designing training programs oriented toward the development of entrepreneurial competencies

In this context, the proposed training program is justified as an academic strategy aimed at strengthening the entrepreneurial competencies identified in the studied population, especially in relation to the development of practical skills, the consolidation of self-efficacy, and the strengthening of support networks (Meléndez Mejía, 2024). In this way, the proposal responds directly to the results obtained in the study, by seeking to reduce the gap between entrepreneurial intention and action, through the implementation of formative processes that integrate theoretical and practical components, as suggested by the literature on entrepreneurial education (Valenzuela et al., 2022).

Under this logic, the program is structured in phases that respond to the entrepreneurship cycle and the needs identified among students, integrating pedagogical strategies oriented toward active learning, competency development, and practical application of knowledge, as recommended by contemporary approaches to entrepreneurial education (Sesé, et al, 2023).

This program is expected to contribute to the strengthening entrepreneurial competencies: creativity, leadership, self-management, and resilience (Torres Barreto, 2023; Martin Peña, 2024); reducing the gap between entrepreneurial intention and action identified in the EIQ results, promoting the formalization and sustainability of new ventures in the university and regional context, as well as encouraging a culture of innovative entrepreneurship with social and economic impact in the city of Cúcuta.

Considered together, the proposed program represents a comprehensive formative tool that articulates theory with practice, allowing students to move from interest and intention to the actual execution of productive projects. Its implementation will strengthen the university-environment link and contribute to regional economic development through the consolidation of a sustainable and socially responsible entrepreneurial culture (Ripoll Rivaldo, 2023).

The training program will have the following title and characterization:

Training Program: “University Entrepreneurship Cycle for Innovation and Sustainability”

This program is structured as an academic strategy that seeks to strengthen the entrepreneurial competencies, attitudes, and capacities of university students, through comprehensive training in the phases of the entrepreneurship cycle, with the aim of fostering the creation and sustainability of innovative business initiatives in the region. For the case under study, this applies to Public Accounting and Business Administration students at the Universidad Francisco de Paula Santander. It emerges as a response to the findings obtained in the study, where a high entrepreneurial intention (72%), high self-efficacy (73%), but also a weak perception of social support and economic limitations associated with strata 1 and 2, predominant in the sample, were evidenced.

Specific Objectives of the Program

SO1: To develop in students an entrepreneurial mindset oriented toward innovation, creativity, and the identification of opportunities in the environment.

SO2: To train participants in tools for designing, planning, and managing sustainable business projects.

SO3: To promote the acquisition of financial and digital competencies for the launch of formal and competitive businesses.

SO4: To accompany students in the process of consolidating their business ideas, providing technical advisory services and guidance toward formalization.

The methodology employed in the formulation of the program adopts a theoretical-practical approach based on learning by doing, integrating active methodologies such as Project-Based Learning (PBL): each student or group will develop a business idea from the ideation phase to its simulation or final prototype; Mentoring and accompaniment: with teachers and local entrepreneurs as tutors; Experiential workshops and innovation laboratories: to strengthen creativity and problem-solving; Business simulations and role-playing: which allow the application of financial, accounting, and marketing concepts; Continuous assessment: through competency-based performance rubrics and evidence of progress in each phase of the entrepreneurship cycle.

Table 10. Program Structure

Module / Phase	Content Description	Competencies Developed	Estimated Duration	Main Activities
1. Motivation and Entrepreneurial Mindset	Entrepreneurial culture. Leadership Resilience Personal and social purpose of entrepreneurship.	Intrinsic motivation, leadership, and commitment.	2 weeks	Leadership and entrepreneurial inspiration workshop.
2. Idea Generation and Innovation	Creativity techniques. Identification of business opportunities Analysis of the local environment.	Creativity, critical thinking, and innovation.	3 weeks	Ideas laboratory, ideathon, and project selection.
3. Business Design and Planning	Business Model Canvas. Business plan. Organizational structure Costs and financial projections.	Strategic planning and decision-making.	4 weeks	Development of the Canvas model and financial plan.
4. Digital Marketing and Positioning	Social media strategies. Content marketing. E-commerce and branding.	Commercial communication and digital positioning.	2 weeks	Creation of digital identity and social media plan.
5. Finance for Entrepreneurs	Financial education. Cash flow. Sources of financing.	Financial management	3 weeks	Financial education workshops and

Module / Phase	Content Description	Competencies Developed	Estimated Duration	Main Activities
	Risk management.	and economic sustainability.		investment simulation.
6. Formalization and Legal Management	Company registration. Tax regulations. SG-SST (Occupational Health and Safety Management System). Intellectual property rights.	Legal competency and administrative management.	2 weeks	Advisory sessions with the Chamber of Commerce
7. Consolidation and Sustainability	Continuous innovation. Management indicators. Strategic alliances and business scaling.	Management of sustainability and business growth.	2 weeks	Presentation of final plans and entrepreneurship fair.

Expected Results

Short term:

- Increase in the level of self-efficacy and entrepreneurial confidence among participants.
- Development of 50 to 60 business ideas based on local problems.
- Creation of a university entrepreneurship network.

Medium term:

- Formalization of at least 20% of the formulated projects.
- Linkage with support programs (*Fondo Emprender, Cámara de Comercio, iNNpulsa*).
- Strengthening of the entrepreneurial ecosystem at the University.

Long term:

- Consolidation of a replicable university entrepreneurship training model.
- Economic and social impact in the region through the creation of new sustainable companies.

The design of the proposed training program constitutes a comprehensive response to the needs identified among Accounting and Administration students. Through the articulation of theoretical knowledge, practical experiences, and institutional accompaniment, it seeks to close the gap between entrepreneurial intention and action, promoting a university culture that encourages innovation, formalization, and project sustainability. This program represents a strategic tool for enhancing the economic and social development of the Cúcuta region from higher education

Discussion

In relation to the first specific objective, aimed at characterizing the sociodemographic and academic profile of students of Public Accounting and Business Administration at the Universidad Francisco de Paula Santander, the results show that the analyzed population presents relevant particularities that allow understanding the context in which entrepreneurial intention is configured.

In the first place, a higher female participation (61.7%) compared to male participation (38.3%) was identified, suggesting a growing presence of women in programs associated with business management. This behavior has been noted in recent studies on higher education, where greater female engagement in administrative areas is evidenced, which may influence the configuration of attitudes toward entrepreneurship.

Regarding age, the highest concentration of students falls between 20 and 30 years, a stage corresponding to a period of active professional training and consolidation of life projects, which is consistent with the literature indicating that entrepreneurial intention tends to develop more strongly in early stages of adult life.

Regarding socioeconomic level, it was evidenced that more than 88% of students belong to strata 1 and 2, indicating that the study population is in economically limited conditions. This factor is key to understanding entrepreneurship as an income-generation alternative, which coincides with what was proposed by Yépez et al. (2019), who point out that in contexts of economic vulnerability, entrepreneurship tends to be associated with dynamics of necessity.

Additionally, a high exposure to entrepreneurship was identified, given that 77% of students reported prior experience and 83% reported having entrepreneurial family members. This finding evidences the influence of the social environment in shaping entrepreneurial intention, which relates to what the literature proposes regarding the role of reference models in the construction of attitudes toward entrepreneurship.

Taken together, these results allow us to affirm that the studied population is immersed in a social and economic context that favors the construction of an entrepreneurial culture, although it also presents structural limitations that may affect the materialization of business initiatives.

In relation to the second specific objective, aimed at analyzing the dimensions of attitude, subjective norms, self-efficacy, and entrepreneurial intention, the results evidence favorable levels in the majority of the components evaluated through the Entrepreneurial Intention Questionnaire (EIQ).

In the first place, a high level of attitude and desirability toward entrepreneurship was identified, with percentages exceeding 70%, indicating that students perceive entrepreneurship as an attractive option, associated with benefits such as independence, income generation, and the possibility of innovating. This result is consistent with Ajzen's Theory of Planned Behavior (1991), which establishes that a positive attitude toward a behavior increases the probability that it will become an intention (Ajzen, 1991).

Similarly, the entrepreneurial self-efficacy dimension presented high levels (73%), which evidences that students perceive themselves as capable of developing activities related to company creation. This finding relates to the arguments of Bandura (1997), who holds that the perception of personal capacity is a key predictor of behavior, especially in contexts involving uncertainty, such as entrepreneurship (Farhat, 2016).

Regarding subjective norms, although a high level (63%) was evidenced, this dimension presented the lowest value compared to the others, suggesting that, while social support exists, it is not as solid as other factors. This result coincides with previous studies (Moriano et al., 2012), which indicate that the influence of the social environment can be determinant, but does not always constitute the main driver of entrepreneurial intention.

Ultimately, general entrepreneurial intention reached a high level in 72% of students, confirming the existence of a significant predisposition toward company creation in the studied population. This result validates the coherence between the dimensions analyzed and supports the applicability of the Theory of Planned Behavior model in the university context.

In summary, the results allow to show that students present favorable psychosocial conditions for entrepreneurship, characterized by positive attitudes, high self-efficacy, and a clear intention to undertake entrepreneurial activities, although with a slight weakness in the social component.

Finally, with the third specific objective, aimed at identifying training needs and proposing an entrepreneurship training program, the results obtained allow for sustaining the relevance of the proposed initiative.

While a high entrepreneurial intention was evidenced among students, the findings show that this is not fully accompanied by structural conditions that facilitate its materialization. In particular, the lower score in subjective norms and the high concentration of students in low socioeconomic strata evidence limitations related to access to resources, support networks, and institutional accompaniment.

This scenario coincides with what was proposed by Araque (2015), who points out that many entrepreneurial ventures fail to advance in the entrepreneurship cycle due to difficulties in stages such as financing, formalization, and consolidation. In this sense, the existence of a high intention does not by itself guarantee the creation of companies, which reinforces the need for structured formative interventions (Araque, 2015).

Likewise, the results show that, although students have favorable attitudes and confidence in their capabilities, they need to strengthen competencies related to planning, financial management, access to financing sources, and articulation with the business environment.

In this context, the proposed training program is configured as a pertinent response to the identified needs, by integrating theoretical and practical components that allow accompanying the student through the different phases of the entrepreneurship cycle. In this way, it seeks to reduce the gap between entrepreneurial intention and action, promoting the development of sustainable initiatives in the university and regional context.

Conclusions

It is concluded that, from the development of this research, entrepreneurship represents a strategic and viable alternative for the growth of the commercial sector in the city of Cúcuta, especially in contexts where economic reactivation and digital transformation become fundamental conditions for local sustainability. This study, grounded both in the analysis of the socioeconomic environment and in the measurement of entrepreneurial intention through the Entrepreneurial Intention Questionnaire (EIQ), made it possible to identify consistent patterns that explain the entrepreneurial behavior of a university population in training, as well as the structural dynamics of the Cúcuta commercial ecosystem.

In the first place, it was evidenced that entrepreneurship in Cúcuta is concentrated mainly in the tertiary sector, with commercial activities, food services, and garment manufacturing standing out as the most dynamic. This reality is due to factors such as the city's border location, high domestic demand, and the presence of an entrepreneurial tradition that, despite economic difficulties, continues to foster the creation of productive units, many of them in the process of transitioning toward formalization. These findings allow us to affirm that the city has a business fabric with growth potential, although it still requires structural support to consolidate.

Likewise, the study reveals that entrepreneurial intention among university students is remarkably high, with 72% of them showing positive attitudes, social perceptions, and self-efficacy levels toward company creation. This behavior is adequately explained in light of the Theory of Planned Behavior, which allows understanding that individuals not only have the will

to undertake entrepreneurial activities, but also the perceived beliefs and skills to carry out this process. Added to this is the family and social environment, which acts as a facilitator, especially when there are close entrepreneurial role models, as was the case for 83% of the respondents.

On the other hand, key elements for entrepreneurial success were identified, such as strategic planning, discipline, customer orientation, and especially the use of digital tools such as social media marketing, e-commerce, and the use of technological platforms (Linares Giraldo et al., 2023). However, the existence of barriers that limit the advancement of entrepreneurial ventures was also made evident, such as informality, restricted access to financing, lack of regulatory knowledge, and weak institutional articulation (Vallarino & Soto-Ortigoza, 2025). These conditions negatively affect the capacity of entrepreneurs to complete the stages of the entrepreneurship cycle, especially those related to the growth and consolidation of their initiatives.

Likewise, the analysis of existing regulatory frameworks and public policies, such as the entrepreneurship law (Law 2069 of 2020) and the National Entrepreneurship Policy (CONPES 4011 of 2020), demonstrates that the country has tools aimed at fostering entrepreneurship; however, it is necessary that these policies be implemented in a manner more closely aligned with territorial realities, facilitating training, financing, and technical accompaniment processes. In this regard, it is urgent that public and private institutions in the region strengthen their support channels for entrepreneurs, promote cross-sector alliances, and develop more robust incubation environments (Montero Cordero, 2025).

In summary, this research allows us to conclude that entrepreneurship in Cúcuta is a manifestation of both economic resilience and development opportunity, and that its adequate promotion requires the articulated commitment of academia, the productive sector, and the State. By recognizing the motivations, capabilities, and limitations of those who decide to undertake entrepreneurial activities, it becomes possible to design more effective interventions that not only enhance economic growth but also contribute to the social well-being of the region.

Recommendations

Based on the findings and conclusions of this research, it is necessary to propose a series of recommendations aimed at strengthening entrepreneurship as a growth strategy for the commercial sector in the city of Cúcuta. These suggestions arise not only from the empirical analysis conducted, but also from the recognition of the structural opportunities and limitations faced by entrepreneurs in this border region.

In the first place, it is essential that local and regional authorities, in coordination with national entities, strengthen the effective implementation of public policies such as Law 2069 of 2020 and CONPES 4011 of 2020. For this purpose, it is recommended to adapt these policies to the Cúcuta context, prioritizing concrete actions for financial inclusion, simplification of procedures for business formalization, and creation of fiscal incentives for emerging ventures. Likewise, the consolidation of a monitoring system that allows the evaluation of the impact of these policies on the generation of new productive units is key.

Likewise, it is necessary that higher and technical education institutions, including universities and the SENA, strengthen their entrepreneurship training programs. This implies not only offering isolated courses or workshops but integrating entrepreneurial competencies transversally into academic curricula. In particular, it is suggested to incorporate content related to innovation, business models, digital marketing, financial management, leadership, and digital transformation, so that students acquire practical tools to materialize their business ideas and face the challenges of the current commercial environment.

Additionally, it is recommended to promote strategies that facilitate access to financing sources for entrepreneurs, especially young people and students. To this end, it is proposed to expand the coverage of credit lines with preferential rates, create competitive funds for seed capital, and encourage public-private alliances that allow leveraging resources through crowdfunding platforms or angel investment networks. These measures would not only stimulate the creation of new companies, but would also reduce dependence on necessity-driven entrepreneurship, promoting projects with a vision of sustainability and scalability.

On the other hand, considering that informality continues to be a recurring barrier, it is recommended to develop comprehensive technical accompaniment programs that guide entrepreneurs through formalization processes. These initiatives should include legal, accounting, tax, and technological advisory services, as well as the provision of digital tools that facilitate business management. The creation of “one-stop entrepreneurship windows” in physical or virtual spaces can be an effective solution for centralizing these services and making them more accessible.

Finally, it is suggested to foster the consolidation of a digital innovation ecosystem in the city, articulating entrepreneurs, educational institutions, the private sector, and governmental entities. In order to achieve this, it is key to support the creation of collaborative spaces such as coworkings, entrepreneurship laboratories, incubators, and accelerators, where creativity, continuous training, and connection with national and international networks are promoted. In addition, awareness strategies on the strategic use of digital technologies should be designed to improve business competitiveness, especially in virtual commercialization environments.

In conclusion, the effectiveness of these recommendations will depend on inter-institutional commitment, sustained investment, and the active participation of entrepreneurs themselves. Facing these challenges with a strategic vision will allow not only the strengthening of the business fabric of Cúcuta, but also the promotion of a more equitable, innovative, and sustainable model of regional development.

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