

ABSTRACT

This work is an educational tool that allows the methodological innovation in the teaching process - learning the Matter of Administrative Management of Purchase and Sale. The field research was the basis for this work because the information was collected through interviews with the teachers of the subject and application of surveys to students in Second Year Bachelor of Accounting Expertise and Management Graduate Schools "UTN" National and Ibarra and through the application of mathematical method is unable to process, describe, tabulate and interpret the data collected, which allowed us to determine the need for methodological innovation in teaching, an interactive tool that allows the student to be author of his own learning, and to place teachers on the role of counselors or mediators in the process of teaching this subject. In addition this work also draws on the literature search and bibliography as documentary and different legislative texts, to develop the theoretical framework and a proposal to base and addressing issues that frame the academic needs of students, who contribute not only theoretical knowledge but to guide learners to develop the criteria for self-improvement on individual and thereby contribute to economic and social development, taking as its starting point in making important decisions, and secondly to familiarize the student the negotiations on the purchase and sale of products or services within the company.