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eatriz García Osma, Araceli Mora & Jochen Pierk (2023), en su artículo [*Dissemination of Accounting Research*](10.1080/09638180.2023.2276215), publicado por *European Accounting Review*, 32:5, 1053-1083, sostienen: “*Transference of knowledge to society hinges on the effective dissemination of research findings. We document a limited societal impact of accounting, as measured by the attention generated by published research in leading journals. This attention significantly trails that generated by other disciplines, like finance or management. Survey evidence suggests dissemination is hindered by a mix of low incentives, lack of training, and limited support provided to academics by their institutions, journals and academic associations.*” “*Participants were asked to share their successful experiences with dissemination.20 39 participants responded. This represents over 10% of respondents, which suggests successful dissemination is perhaps uncommon, given that participants self-selected into taking the survey. Academics relate their successful experiences to (i) publication in media outlets/general press, such as Bloomberg, The Economist, Harvard Business Review, Financial Times, The New York Times, Marketwatch, Forbes, American Banker, or WSJ; (ii) collaborations with, and presentations to, regulatory bodies (FRC, EFRAG, IASB, IFM), and practitioner associations (ICAS, Institute of Public Auditors in Germany, CIMA, CIPFA, Center for Audit Quality); as well as (iii) dissemination in other media such as videos prepared by universities, social media (LinkedIn and Twitter) and blogs (FinReg Blog). The responses also suggest gender, innovation, corporate social responsibility, and tax are topics of substantial interest to practitioners, whilst not surprisingly, IFRS-based research is of interest to standard setters. Some participants shared information on their dissemination efforts, which are not negligible and suggest multiple mechanisms at play.*” Como se ve el problema es mundial. Aquí se dispuso que una característica del sistema de educación superior es la investigación. Sin embargo, esta no se remunera ni patrocina debidamente. Muchas instituciones no consideran que la investigación empieza por estudiar y por hacer un resumen del estado del arte (completo, no la mera reseña de algún documento que nos gusta). Luego viene el planteamiento de hipótesis que no sirven para mejorar la calidad de vida de las personas. Este mal academicismo conlleva un pecado mortal: desperdiciar recursos en un mundo con pobreza. Posteriormente se determinan los plazos para desarrollar el trabajo. La inclinación por trabajos de un año o menos lleva a producticos. Finalmente nos presentan discursos que parafrasean las argumentaciones que nos seducen. Son resultados políticos no académicos. Luego viene el reto de la publicación: desde lo que no se publica hasta lo que toca pagar para que se divulgue. Finalmente, unos poquísimos llegan a conocer estas obras. La importancia de las ciencias contables se maximiza en ciertas circunstancias, como antes o después de una reforma tributaria, y se minimiza cuando se trata de apoyar la investigación en ese campo y reconocer su capacidad transformativa (es decir, SM)

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