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stas son las conclusiones del artículo *Exploring Accounting Research Top*ic *Evolution: An Unsupervised Machine Learning Approach*, escrito por Cao, June, Gu, Zhanzhong, Hasan, Iftekhar, publicado por el *Journal of International Accounting Research*, 15426297, Oct2023, Vol. 22, Fascículo 3 “*This study investigates the evolution and dynamics of accounting research topics over the study period 1980–2018. Based on an unsupervised machine learning approach, we utilize the LDA model and the DTM to assess 23,220 articles from 46 accounting journals. We identify 55 accounting research topics, and the dynamics of these topics demonstrate how accounting researchers change their focus on economic development. The results show that the largest topic in the accounting research area is "economic consequences," which highly correlates with topics including "accounting informativeness," "accounting standards," "earnings management," "auditing," and "financial disclosures." Another major research stream in accounting is related to social accountability, which highly correlates with topics including "accounting contexts," "accounting of NGO," "public sector accounting," "critical accounting research," and "integrated reports." ―We identify emerging topics in accounting, including "accounting standards," "integrated reporting," and "institutional accounting." Some topics, such as "economic consequences," "social accountability," and "corporate governance," remain topical today. We find that global financial crises drive the popularity changes in accounting topics. This indicates that accounting research reflects its contextual and economic embeddedness. ―In addition, the evidence shows the most highly cited papers are about the theoretical framework of earnings quality attributes and methodological issues about how to correct cross-sectional and time-series dependence in accounting research. Moreover, we observe that the majority of top-cited papers explore economic consequences, accounting standards, financial disclosures, accounting choices, earnings quality attributes, and auditing. This is consistent with the popularity of accounting research topics.*” Evidentemente los académicos se concentran en ciertos temas, que de alguna manera corresponden a modas. Hay muchos temas que deberían ser objeto de atención por parte de los académicos de un país pobre y luchando por desarrollarse como es el nuestro, en el cual además de pobreza existe desigualdad. En cierto sentido la investigación se ocupa de referirse a las propias ciencias contables y sus productos, pero no a las consecuencias sociales de la contabilidad sobre las organizaciones que la reciben y actúan con base en ella. Cada día son más claros los efectos conductuales de la contabilidad, lo que hace a este tipo de información muy importante. Ahora bien ¿son capaces nuestros estudiantes de identificar tales efectos, más allá del mero cumplimiento de la gran cantidad de normas legales que hacen exigencias en esta materia? No parece por la gran cantidad de acciones docentes referidas precisamente al cumplimiento. Los detractores consuetudinarios de las firmas solo ven sus defectos, pero no sus logros. Les falta justicia, equidad, amor por la profesión. La universidad no debe callar a nadie, pero debe estimular la reflexión equilibrada.

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