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n *Muhasebe ve Vergi Uygulamalari Dergisi (MUVU) / Journal of Accounting & Taxation Studies (JATS)*, 2023 Supplement, p31-52, aparece el artículo [*Digital Transformation of Accounting in Industry 4.0 Perspective and an Empirical Study on Turkish Accounting Education*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.29067%5Cmuvu.1261040). En sus conclusions se lee: “*The survey method was used in the research in which the students’ perspectives of the business department towards the Industry 4.0 and their attitudes towards the relationship between accounting courses and the Industry 4.0 were examined. 56.6% of the students participating in the research are female, and 44.4% are male. The programs with the highest number of participating students were business administration department formal education (55.8%) and business administration department evening education (23.8%). Considering which academic year the participating students are mostly, it is evident that 48.9% of the participating students are fourth academic year students and 23.2% are third academic year students. When we look at the distribution of participant students by age, it has also been revealed that they are predominantly between the ages of 21-22 (34%) and 23-24 (27.9%). ―According to the research results, eight of the ten hypotheses determined before the research were accepted and two were rejected. It is understood that students’ perspectives on the Industry 4.0 show a significant difference according to sex, age, academic year and GPA, but there is no significant difference according to their departments. According to the other research results, it is understood that students’ attitudes towards the relationship between accounting courses and the Industry 4.0 show a significant difference according to sex, age, academic year and department. However, there is no significant difference according to their GPA. ―It has also been concluded that female students’ perspectives on the Industry 4.0 and their attitudes toward the relationship between accounting courses and the Industry 4.0 are more significant than male students. The perspectives of the third and fourth academic year students towards the Industry 4.0 and their attitudes towards the relationship between accounting courses and the Industry 4.0 are more significant than the first and second academic year students. The reason for this is that the students at the graduation stage are following the current developments by conducting sector research with the anxiety of finding a job. It has also been seen that students with higher GPAs have a more significant perspective of the Industry 4.0 than students with lower GPAs*.” Tal parece que no es cierto que los jóvenes sean digitales, sino que el aparato educativo los convierte en ello. Ellos avanzan en la medida en la que son más expuestos, hasta el punto de apropiarse de esas herramientas. Desde hace mucho tiempo los contadores han sabido apropiarse de las tecnologías de la información y de todas aquellas que apoyan el desempeño empresarial. Hoy en día es imposible formar profesionales de la contabilidad sin que interactúen con la tecnología y se empoderen de ella. Tecnología no es usar teléfonos celulares, ni apps (pequeñas aplicaciones) que finalmente son apenas juguetes. La academia contable sigue mirando para el techo porque no se ocupa en serio de esta área del aprendizaje.

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