N

o dejamos de preguntar a nuestros alumnos a dónde miran cuando quieren aprender lo último en la disciplina contable. Dejamos que cada cual tenga su elección, aunque les insistimos en escoger unos criterios para tomar su decisión. Evidentemente existen unas comunidades contables más desarrolladas que otras, lo que se hace palpable en la multitud de actividades de las que dan noticia. Como se sabe, en la Javeriana lentamente vamos dando la vuelta a más de 330 sitios relacionados con la profesión. Hay muchísimo por aprender.

Entre los pueblos que nos producen admiración se encuentra Francia, poco comentada ante la escasez de dominadores de su lengua.

En la revista Accounting History Review, DOI: 10.1080/21552851.2019.1630946 encontramos un artículo de Yannick Lemarchand (2019) titulado [*The birth of industrial accounting in France: some curious paradoxes*](https://www.tandfonline.com/toc/rabf21/current). En el resumen se nos dice: “*Previous work by Boyns, Edwards, and Nikitin has demonstrated that while firms implemented industrial accounting later in France than in Britain, a specialised literature appeared much earlier in France. The first textbooks were published around the 1820s, while in Great Britain it was not until the 1880s. In trying to explain this paradox, Boyns and his co-authors have left aside a cultural and institutional element which seems to have played a decisive role: the progressive affirmation of an intellectual movement – industrialism – characterised, from the last quarter of the eighteenth century, by a new attitude of intellectual élites vis-à-vis scientific and technical knowledge, their applications and their dissemination. Once placed in this context, the early publication of these industrial accounting treatises loses its paradoxical character, to appear only as one of the many tangible expressions of this movement of ideas. Yet a review of the French accounting literature of the nineteenth century reveals a second paradox: the publication of more books on agricultural accounting than on industrial accounting! It is often ignored that, during this period, accounting had been the subject of in-depth reflection by French agronomists whose subsequent debates do not seem to have any real equivalent in the industrial world before the 1930s. Here again, the influence of the intellectual and institutional context was decisive, which confirms the relevance of our explanatory hypothesis regarding the early publication of industrial accounting textbooks. In addition, the picture shows, in negative, the relative lack of interest of engineers regarding management accounting, before they used it as a tool of legitimisation of their action in the introduction of scientific management*.”

En una época de globalización del mercado de valores, muchos ya no saben de la contabilidad por industrias y, mucho menos, de las prácticas contables en los diferentes países. Sin embargo, las distintas circunstancias condicionan el desarrollo de la ciencia, su tecnología, sus técnicas y prácticas.

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