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mportantísima cuestión la que plantea Dan-Richard Knudsen en su artículo [*Elusive boundaries, power relations, and knowledge production: A systematic review of the literature on digitalization in accounting*](https://www.sciencedirect.com/science/article/pii/S1467089518301350) (International Journal of Accounting Information Systems 36, March 2020, 100441), quien en su conclusion manifiesta: “(…) *First, digitalization is the impetus for increasingly elusive boundaries of accounting. This finding first and foremost applies to management accountants, whose role is more widely discussed in the reviewed literature. As digitalization enables a move beyond transactional tasks (Bhimani and Willcocks, 2014) and significant alterations in information acquisition and use (Arnaboldi et al., 2017b), the boundaries of the accounting role and the accounting profession itself become more unclear than in the IIS era. Organizations now harness torrents of non-transactional data to capitalize on customers' digital traces, which denotes a shift in information acquisition that moves the boundaries of accounting. Furthermore, while data acquisition in the IIS era typically focused on structured data, the acquisition of non-structured data is becoming the new norm (Al-Htaybat and von Alberti-Alhtaybat, 2017; Warren et al., 2015). The harvesting of non-structured data is enabled by yet another technological advancement— the automatic collection of data from new sources, such as social-media platforms (Viale et al., 2017). Such new data sources extend the data ecosystem from which organizations may harvest data. In and of themselves, these developments may seem like nothing more than incremental technological developments. However, the joint emergence of these technologies, which we refer to as digitalization, represents a major technological shift that is making the boundaries of accounting ever more elusive. In addition, other professional areas, such as IT and marketing, are utilizing digital technologies to leap into the accounting domain (Arnaboldi et al., 2017a). In other words, digitalization is bringing accounting into non-accounting functions. As such, hybridization fueled by digitalization is in part driving the increasing elusiveness of accounting's boundaries. This gives rise to questions about what accounting is and what the role of the accountant should be in the digital age*. (…)”

La tecnología ciertamente está desdibujando las profesiones, incluida la contaduría. Los que piensan que el centro de esta es la fe pública no se están dando cuenta de los cambios ocurridos en la información, que imponen nuevas maneras de registro y evaluación, debido a que cada día se trabaja más con datos no estructurados. Nosotros hemos sostenido que el verdadero ámbito del contador es la empresa, que el debe ser el “dueño” de toda su información, que su capacidad analítica debe colocarlo a nivel directivo, que tiene que superar las etapas de recordación, comprensión y aplicación y abordar las tareas de análisis, evaluación y creación (según los términos de Bloom). Los contadores deben preocuparse más por la información prospectiva, por el diseño y estudio de posibles escenarios, por su capacidad de advertir para dónde se va.

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