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n un artículo de Doron M, Baker CR, Zucker KD., titulado [*Bookkeeper-Controller-CFO: The Rise of the Chief Financial and Chief Accounting Officer*](file:///C:\Users\hdobe\Documents\hbg\borradorescontrapartida\10.2308\aahj-52538), publicado por *Accounting Historians Journal*, 2019;46(2):43-50, se lee: “*This paper has reviewed the growth in prominence of the chief financial and chief accounting officers as it has evolved since the Securities Acts of 1933 and 1934. This evolution reflected an increased ethic of accountability in society, as more came to be demanded of corporations in their stewardship of assets and recognition of consumer and investor rights. Beginning in the 1960s, increased competition from abroad and the consumer rights movement placed increasing demands on all levels of corporate management, including CFOs and CAOs, along with increased scrutiny from government, the press, and the courts. The chief accountant, formerly respected as a technician, would need to be promoted to a prominent role in corporate management. The extraordinary increase in the number and complexity of accounting standards left corporations with no choice but to provide CFOs and CAOs with a more prominent place at the management table.*

*The remarkable efforts of Arthur Tucker cemented the accounting officer’s place in statutory law, but it would take decades for the courts to catch up, reflecting the general lack of accountability for corporations that persisted into the 1960s. The legal liability of corporate officers, including the CFO and CAO, was established in the BarChris case. The paper has demonstrated that the accounting and audit requirements have increased substantially during the last 30 years, and that corporate accountants have been expected to address these increasing demands along with a greater separation of accounting and finance roles and the increased prominence of the chief accounting officer in the executive suite.*

*In beginning the story of the accounting officer’s rise with the work of Arthur Tucker, the paper offers an example of an individual’s success in shaping history. Tucker’s extraordinary vision and ambition in creating an organization of controllers at a time when controllers were often dismissed as ‘‘bookkeepers,’’ followed by his polite request to recognize the accounting officer in the Securities Act, is a story worthy of a place in accounting’s history. But attractive as this story is, Tucker’s efforts must be placed in the context of the evolution of corporate America: the need for financial and accounting managers increased alongside the scale and complexity of business enterprise and the courts’ evolving emphasis on investor protection.*

*The paper also examines the current uses of the titles CAO, CFO, and controller. Their exact roles apparently continue to evolve, and the titles are not used consistently in the business press or at times in academic research. This would be an area for further research*.”

Léase muchas veces. Ojalá el artículo completo. Porque nos cuenta un caso real de cómo se logra un aumento en la respetabilidad, posicionamiento y responsabilidad de los contadores.

*Hernando Bermúdez Gómez*