V

alerio Antonelli, Michele Bigoni, Raffaele D’Alessio y Raffaele Marcello escribieron el artículo [*Enlisting accounting history in the contest between competing visions of accounting systems: Tommaso Zerbi and the origin of double-entry bookkeeping*](file:///C:\Users\hdobe\Documents\hbg\borradorescontrapartida\10.1177\1032373220942341), First Published July 21, 2020, Issue published: November 1, 2020, *Accounting History*, Volume: 25 issue: 4, page(s): 558-579, en cuyas conclusions se lee: “(…) *The study has contributed to the accounting history literature by means of an innovative approach to biographical research, one which is not limited to the documentation of the lives and work of prominent accounting practitioners and scholars (Burrows, 2019). It has therefore provided insights on the militant role of accounting history research in the achievement of goals that go beyond the investigation of ancient accounting practices (Antonelli and D’Alessio, 2011, 2014; Gomes, 2008; Zan, 1994). As demonstrated by the notable case of Tommaso Zerbi, accounting history research is not a value-free endeavour in the advancement of knowledge, but it can be significantly influenced by personal circumstances and professional competition (Mann et al., 2016). Moreover, the study has shown how the theoretical contributions of a scholar who was interested in taking a role in a local, time-specific discussion (Carnegie and Williams, 2001) can have an impact on international debates on accounting theory and practice. ꟷFuture studies could further investigate the potential of accounting history research in furthering interest agendas by analysing the practical and theoretical contributions of accounting scholars in the light of the context in which they carried out their work. Moreover, the tension between the local and global scope of research could be further explored (Lukka and Kasanen, 1996) by considering how local knowledge can spread beyond the borders of a country and the barriers, such as language (Andrew et al., 2019), which may hinder the diffusion of local knowledge internationally. International comparisons on the work of eminent accounting scholars could also be developed (Carnegie and Napier, 2002).* (…)”

Es indispensable colocar cada manifestación de un emisor de estándares, como IASB, IAASB o IESBA, dentro del contexto en que se han realizado sus trabajos. Con la incorporación de estándares internacionales a Colombia es claro que no hemos tenido la capacidad intelectual de enfrentar nuestra cultura a la visión internacional que se ha manifestado en los distintos trámites de elaboración de estándares. Sabemos que algunos han sido y siguen siendo opositores de la globalización, pero sus ideas son las mismas que expresaron hace 40 años. No hemos oído propuestas sustitutivas de los opositores. Especialmente nos parece que es muy pobre nuestra sistematización de las micro culturas presentes en el país, aunque para nosotros es muy claro que lo que se plantea respecto de las grandes empresas no es aplicable a muchas de las medianas ni a las pequeñas o micro. Tener claro para qué sirven las ciencias contables es indispensable para aprovecharlas debidamente. Con seguridad no es el cumplimiento de la ley.

*Hernando Bermúdez Gómez*