E

n el artículo *Drawing the premises for personalized learning: Illustrations of management and accounting*, escrito por Pasi Aaltola & Ari Manninen, publicado por *Journal of Accounting Education*, Volume 54 In progress (March 2021), artículo 100698, se lee: “(…) *From a learning perspective, a session where the drawings are presented and discussed together is pivotal and could be utilized in many further ways. The collective discussion and reflection offers ways to interpret different drawings and the ways that students depict themselves as doers and actors from an accounting perspective. The process can be used to offer new opportunities for students to reflect on whether their own role as an actor in accounting appears to be such that they wish to continue. In addition, this session offers an opportunity for the teachers to address a variety of essential accounting issues from a managerial perspective, building on the students’ drawings. Teachers have the opportunity to analyze the drawings in advance and prepare to highlight specific features in them and to position these perspectives within the accounting discipline. Additionally, the teacher can address different perspectives on accounting that were not evident in the pictures. Getting familiar with the students’ professional context through the drawings and the ensuing joint discussion also connects the teachers with the participants. The practical arrangements of the group discussions could also be improved. For example, instead of the computer presentation slides that we used in this experiment to present the drawings, it might be valuable to prepare a bigger canvas or several canvasses of drawings. This improvement could enhance the learning experience—the experience of seeing the so-called whole picture provided by others at first glance. Here each student would see at a glance how others have visualized their work from an accounting perspective and, possibly more specifically, portrayed their position as an actor in the accounting realm in their organizations.* (…)”

Es muy eficiente, desde la perspectiva de la formación, tener en cuenta las experiencias de los estudiantes para analizarlas y a partir de ellas introducir conceptos relacionados. Este enfoque permite subrayar buenas prácticas y censurar las incorrectas, lo que afecta de manera directa a los alumnos. Muchas veces los estudiantes enseñan a los profesores sobre la vida real que estos no han experimentado. Por ejemplo, son notorias sus observaciones sobre las formas de acoso laboral y específicamente sobre la discriminación. Es evidente que algunas personas no tienen habilidades directivas, de manera que no saben estimular a sus dependientes, pues lo único que se les ocurre es formular exigencias. El dibujo ayuda a mostrar como se concibe una persona en medio de las relaciones laborales. Obviamente no se trata de establecer quienes tienen más habilidades artísticas, sino de identificar los mapas que gobiernan la actuación de cada uno de ellos. Hay organizaciones muy legalistas, mientras unas pocas realmente tienen una política adecuada de recursos humanos, en la que los factores sicológicos y sociológicos son fundamentales. No todo es dinero.

*Hernando Bermúdez Gómez*