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e acuerdo con el artículo *[Resilience, Psychological Distress, and Academic Burnout among Accounting Students](https://doi.org/10.1111/1911-3838.12254)*, escrito por Smith, Kenneth J. & Emerson, David J., publicado por *Accounting Perspectives*, 1911382X, Jun2021, Vol. 20, Fascículo 2: “*This study's findings are relevant to the field of accounting education. We as educators strive to provide students with technical knowledge, critical thinking, oral and written communication, research, and other (e.g., personal deportment) skills. However, we have yet to fully accept the development of soft skills such as resilience as critical to student preparedness. To illustrate, Webb and Chaffer (2016) report survey evidence from accounting students which suggests that accounting programs are not fully embracing opportunities to develop student resilience. This is despite the fact that universities worldwide seem to recognize the potential of resilience training. For example, Stanford University's Resilience Project is designed to motivate and support students as they "experience the setbacks that are a normal part of a rigorous education." The University of Pennsylvania's Penn Resilience Program and PERMA™ Workshops include colleges and universities among its target groups. In addition, the executive education program at the University of Calgary in Canada offers a course called "Strengthening Mental Toughness and Resilience," and Winstanley College in the United Kingdom has a resilience training program for primary school students transitioning to college. These programs highlight the potential of resilience training in terms of student achievement, satisfaction, retention, and career success. Where resource constraints might not allow resilience enhancement programs at the department level, institutional student support centers might have the wherewithal to assist administrators and faculty interested in implementing a viable resilience training program for students*.”

Conocemos muchos estudiantes que tienen sueños inalcanzables al terminar sus estudios, generalmente asociados a remuneraciones mucho más altas de las que reconoce el mercado. Además, en la vida profesional ocurren muchas situaciones que como mínimo producen desencantos. En ocasiones son agresiones, causan dolor y generan un sentimiento de impotencia. También conocemos varios contadores que no están muy contentos con su profesión, sintiéndose apresados por ella. Parece ser tarde para empezar otro camino. Todas estas situaciones sicológicas tienen que ver con la personalidad y esta, a su vez, tiene que ver con la formación. La educación universitaria no puede perder su naturaleza formativa, aunque muchos estudiantes no estén dispuestos a ella. Es incoherente hablar de habilidades y de actitudes como parte de la competencia profesional y al mismo tiempo entender que las personas pueden “ser” como les de la gana. Necesitamos que los contables sean personas echadas para adelante. Sin duda esto supone una gran resiliencia. No se trata de arrastrarse, pasar desapercibidos, ir por la sombrita, trabajar mientras se refunfuña. Es necesario que los profesionales de la contabilidad transmitan la bondad de esta.

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