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egún el resumen que antecede al artículo escrito por Nana Adwoa Anokye Effah & Agyeiwaa Owusu Nkwantabisa (2022), titulado [*The influence of academic engagement on academic performance of university accounting students in Ghana*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1080%5C10291954.2021.1988204), publicado por *South African Journal of Accounting Research*, 36:2, 105-122, “*An essential component of every university’s desired outcome is producing successful students with advanced academic and cognitive learning skills. However, this goal might be compromised and, in some extreme cases, not attained due to circumstances encountered in the university education process. In an attempt to determine some of the factors that affect academic performance in the university amid the ever-increasing needs of students, this study ascertains the academic engagement levels of university accounting students in Ghana and the relationship between academic engagement (Vigour, Dedication and Absorption) and academic performance measured by students’ perceived academic performance and Grade Point Average (GPA). Utilising a quantitative research approach with questionnaires as the primary research instrument, data were collected from 215 university students and analysed using a hierarchical regression technique. The analyses showed that accounting students score high on Dedication rather than Vigour and Absorption in terms of academic engagement. Additionally, results indicated that older accounting students academically perform better than their younger counterparts. Furthermore, academic engagement was found to affect students’ academic performance but with much emphasis on students’ Dedication to studying accounting. The study’s findings in consonance with the student involvement theory assert that amid the claim that the accounting programme is challenging for most students, students’ performance can be improved. This is achievable if students intently develop the drive to study in addition to the efforts of educators to improve accounting education.*” Tenemos que existe una relación entre el compromiso académico (Vigor, Dedicación y Absorción) y el rendimiento académico medido por el rendimiento académico percibido de los estudiantes y el promedio de calificaciones (GPA). El estudio sostiene que, tratándose de los estudiantes de contaduría, estos demuestran una gran dedicación, sin embargo, no tienen el vigor y la absorción esperada. “*El vigor refleja altos niveles de energía mientras se trabaja, la voluntad de invertir esfuerzo en el trabajo y la persistencia frente a las dificultades. La dedicación es un sentido de entusiasmo, inspiración, orgullo y desafío, mientras que la absorción es estar felizmente absorto en el trabajo de uno, por lo que el tiempo pasa rápidamente, y uno tiene dificultades para desprenderse*.” Se requiere de una clara orientación durante los procesos de selección y a través de las asignaturas de los primeros semestres. Está muy claro que un estudiante debe amar la profesión escogida, entusiasmarse en su observación y estar seguro de su capacidad de transformar el mundo en el cual se vive. Mientras no se logre entusiasmo no se superarán los obstáculos.

*Hernando Bermúdez Gómez*