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uentan Kuter, Mikhail, Baker, Charles Richard, Gurskaya, Marina en su artículo *Profit Calculation in a Late 14th Century Sole Proprietorship: The Case of Francesco Datini*, publicado por *Accounting Historians Journal*, 01484184, Jun2022, Vol. 49, Fascículo 1, “(…) *Previous studies have identified a number of bookkeeping practices in Datini's sole proprietorships. [41], for example, described the existence of: ―Merchandise accounts—a special account for purchase and sale of individual goods and batches of goods. The debit entries included the cost of goods purchased for resale in correspondence with the seller's account, as well as other expenses related to the purchase and sale of such goods. The credit entries included the sale value of the goods in correspondence with the buyer's account. This account identified an operating profit or operating loss (the result of a particular transaction) and it was transferred to the special accounts for the accumulation of operation profits and operation losses. ―A Profit on merchandise account (a forerunner of the Profits and Losses account), designed to determine the financial result over all types of activities. ―Accounts for the accumulation of operational results (de Roover [1956] called them "accounts for operating results"), with separate accounts for profit accumulation and separate accounts for loss accumulation. These accounts accumulated the operating results calculated in the Merchandise accounts. As a rule, such accounts occupied several cartas (pages), which were united into the consecutive lines of the account, the accumulated result of which was directly transferred to the "Profit on merchandise" account. The use of consecutive lines of operating results was a special invention of Datini's bookkeeping in Pisa. ―Among the specific features of the account books used in Datini's sole proprietorships, the Memorial book and Merchandise (Mercanzie) book should be given prominence. Some will recognize the Memorial book from the descriptions by Luca Pacioli* (…)” Se piensa que la teneduría no ha evolucionado con el paso del tiempo. En verdad ella ha tenido muchas transformaciones. La creatividad, la innovación, la adaptación de lo contable a las necesidades de la empresa, se han descuidado tanto en la academia como en la práctica por hacer solo lo que las normas y estándares señalan, asumiendo que lo importante es cumplir y no el reflejo correcto de la realidad económica. Estos artículos de la Historia de la Contabilidad, antes de la corriente que se desata con el crecimiento de los mercados financieros en el siglo XX, nos enseñan que los responsables tuvieron que idear formas de teneduría que reflejaran fácilmente y con claridad las operaciones. El comercio, que es una de las fuentes de empleo e ingresos más importantes del mundo, trae consigo los retos de la compra por grandes magnitudes, de la logística y de la venta al detal. Aún sin computadores los tenedores contables supieron ingeniárselas para que la contabilidad fuera útil a cada negocio. En cambio, nosotros creemos que los negocios se deben arrodillar frente a las normas. Esta es la mentalidad de varios oráculos de la contabilidad moderna, que olvidan que empresa viene de *imprendere* 'comenzar'.

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