E

n el artículo [*Ninety-three years of agricultural accounting studies in Scopus journals: a bibliometric analysis from 1923 to 2020*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.1108\JAEE-01-2021-0011)*,* escrito por Ibrahim Mohammed Umar; Hasri Mustafa; Lau, Wai Yeng & Sidek, Shafie, publicado por *Journal of Accounting in Emerging Economies*; Bingley Tomo 12, N.º 5, (2022): 741-760. DOI: “*First, the study analyses the data consistently and reveals the area of interest for policymakers and research-related agencies and institutions so they can design policies that will enhance grants or research funding. It may also be beneficial to scholars to conduct more studies on different domains of agricultural accounting literature. ―Second, the study scrutinizes the publication pattern by year, most active institution, subject and country. This publication pattern highlights the concentration of research in the United States and European and Asian countries, particularly China, with very few from African countries. The study shows agricultural transformation, innovation and technology as potential research areas, especially in developing and emerging economies. This is supported by the World Bank (2019), which argues that although research collaboration promotes research productivity, it is required more in developed countries. Researchers in developing countries need international collaborations to enhance research productivity. ―Third, the study helps strengthen the area of interest within the agricultural accounting literature to avoid stagnation of knowledge. Going by the keyword analysis boldness and size of the keywords show the level of interest within the area of study. Cost accounting appears to be among the least dense in the network and deserves attention. Accounting is important to the success of farms where there seems to be difficulty in allocating costs to different units of farm activities (Ndemewah et al., 2019). Therefore, farmers require different accounting practices for diverse agricultural activities. Hitherto, the study of cost accounting in farms is limited. This study identifies the need for empirical study in the area. Moreover, Africa has no method of accounting for agricultural and biological assets (Agyemang et al., 2018), which deserves the attention of researchers, institutions and policymakers. ―Finally, the result of the analysis indicates that most studies were conducted by developed countries, with few from developing countries. The finding, therefore, could be used as a wake-up call for researchers in developing countries to work with their partners, especially, non-native English researchers who find it difficult to publish internationally (Low et al., 2016; Galyani-Moghaddam et al., 2017). Most developed countries also receive support from funding institutions whose missions are aligned with several strategies and policies.*” Para Colombia el desarrollo de la contabilidad agrícola es fundamental. Esto rima con lo que muchos dicen. Sin embargo, es claro que la real importancia que se concede al sector económico es muy inferior a la requerida, de manera que, entre otras cosas, los jóvenes han abandonado el campo, convirtiéndose en citadinos, dejando de ser campesinos. Es absurdo que importemos naranjas y mandarinas.

*Hernando Bermúdez Gómez*