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edemos hoy todo el espacio a las conclusiones del artículo *Accounting through the Eyes of a Witness*, 1973–2022, escrito por Carnegie, Garry D. y publicado en *Accounting Historians Journal*, 01484184, Jun2023, Vol. 50, Fascículo 1: “*Accounting is indispensable. The discharge of accountability and effective governance is not possible without accounting. Tomorrow is the start of the future, which needs to be shaped. Our history can be written and reinterpreted across the generations. Today, we can shape what happens in its remaining hours to midnight and from tomorrow. ―Each new year provides opportunities and challenges. For accounting, a major challenge is to define and understand accounting for what it is. What is accounting today? Considering developments in the accounting literature in recent decades, [10], 69, [11] proposed a new definition of accounting for discussion and debate and proposed the following definition: ―Accounting is a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature. ―Accounting is much more than an ensemble of techniques, concepts, and procedures—it is not a mere technical practice alone concerned only with "how do we do accounting?" It is beyond a purely instrumental or technical pursuit. Our accounting is, has been, and will remain multidimensional in orientation. Accounting as social practice is concerned with "what does accounting do?"—it underlies and enables organizational action and human activity, guiding and influencing our behaviors and organizational culture, thereby ordering our lives, such as by means of key performance indicators (KPIs) or metrics. Accounting as moral practice is concerned with "what should accounting do?" or "what should accounting not do?"—a practice whose actions and inactions influence others, including all of us, now and in the future and helps to shape the moral order of organizations and society. ―Accounting is so influential, important, and impactful, it not only reports on activities in organizations of all forms but is deployed to change the contexts in which organizations operate and develop, such as has occurred under NPM philosophies in the public sector, including our public not-for-profit cultural heritage and arts institutions. Accounting indeed shapes human behavior (our behavior) and organizational culture and has implications for organizational and social functioning and development. Today, the concepts approach, and undertaking language used, has contributed to accountants adopting a narrow interpretation, rather than a broader interpretation, of "accounting" in a nonstatic community or society, whether described as national, regional, or as global society. ―Therefore, on writing, accounting has yet to reach its full potential. In accounting education and research, this opportunity that presents itself requires an understanding of the nature, roles, uses, and impacts of accounting in the world. To attract the best talent and thinkers to the accounting profession in the future, accounting is actively encouraged, even urged, to accept the challenge of shaping a better world for all humans and nonhumans, for the sake of our humanity, the natural environment, and the planet. There is no "Planet B"! Apart from playing roles in the discharge of accountability and in effective governance, accounting has yet to reach its full potential and can help to shape a better world. It is not an overstatement to indicate that the world in the early 2020s is looking for such leadership.*”

*Garry D. Carnegie*