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n el artículo titulado [*The Chinese accounting profession in the People’s Republic: A preliminary understanding from an oral history perspective*](https://doi.org/10.1016/j.cpa.2022.102451), escrito por Qingmei Xuea, Luca Zan, publicado por *Critical Perspectives on Accounting* 94 (2023) 102451 se concluye: “(…) *In general, the evolution of accounting took place in the context of a deeply underdeveloped profession within a huge country. The poverty and negative impacts of radical political movements shaped the early period of the profession, and the epochal scale of economic reform reshaped the profession towards internationalization, and the construction of a proper labor market. The demand for accounting knowledge and education rose with the economy, and fell with political movements, along with the status of accounting. In early stages, even getting a very basic education provided accountants with opportunities for promotion or even changing jobs, when most people had lifelong jobs in China. Many accountants were assigned accounting as a field of study or a job, rather than choosing it according to personal preferences. However, accountants had many job opportunities after retirement, in the context of the opening up. Finally, there is a contested process of sensemaking at play, with controversial disagreements in the narratives of our interviewees. Accounting notions and knowledge, shaped and reshaped by reforms at the top, were often perceived and understood by practitioners in very different or partial ways. ―Using oral history to study the accounting profession in the Chinese context is quite challenging, and our approach is more explorative than usual in the absence of systematic data and a robust research tradition on the topic. As suggested by Winkle et al. (1992) and Chan & Rotenberg (1999), we also believe that more in-depth comparative analysis may help to understand the liberal accounting professional in a non-liberal regime (for instance in terms of education, looking at syllabuses, educational materials over time; or prosopography studies). One could also comment on the bias or anachronism of a taken-for-granted view of the evolution of the accounting profession, which overlooks the very ‘unusual’ challenge represented by Chinese economic development, taking place outside the ‘usual’ link between political and economic freedom (democracy and the free market: for an insightful study at the general level, see Vukovich, 2019). On these aspects, the accounting literature is simply silent.* (…)”. Nosotros sabemos que la tradición oral es muy importante. Varias veces hemos expresado el deseo de recogerla antes de que no sea posible. Sin embargo, es tal la división entre el pequeño grupo dentro del cual suceden las discusiones, que ella se nos está perdiendo entre los dedos de las manos. Estamos seguros de que hay muchos escenarios que harían muy comprensibles las acciones de unos y otros. Aunque llena de fragmentos, la historia de la profesión de alguna manera se puede plantear a partir de las revistas de la academia contable. Es hora de oír a los contadores autorizados que aún viven. Puede que no llegare a ser una recopilación completa pero seguramente será comprensible. La historia oral es indispensable.

*Hernando Bermúdez Gómez*