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n *International Journal of Accounting Information Systems* 51 (2023) 100639, aparece el artículo [*Sociomateriality, agential realism, and the metaphysics of accounting information systems: A response to Vosselman and De Loo*](https://doi.org/10.1016/j.accinf.2023.100639), escrito por Ron Weber, en el cual explica: “*In a nutshell, Vosselman and De Loo (2023, p. 2) argue that my comparison of representation theory (RT) with Barad’s iconoclastic agential realism (AR) is misplaced because RT cannot be compared with AR. They argue the former is an epistemology, whereas the latter is a metaphysical framework. Instead, they argue that AR needs to be compared with a representationalism (REP) metaphysical framework. While they acknowledge the benefits of using REP to examine certain types of accounting phenomena, they also point out its limitations. They contend these limitations can be mitigated if AR is used rather than REP to study accounting phenomena. My response to Vosselman and De Loo proceeds as follows.1 First, I address their assertion that RT is an epistemology and AR is a metaphysical framework. Second, I examine a number of claims that they make about REP. While their claims might be true for certain versions of REP, I argue that they are not true for versions (including mine) based on the philosophy of the physicist-turnedphilosopher, Mario Bunge (Matthews, 2019). Third, I examine the case study that Vosselman and De Loo use to illustrate the benefits of AR. I argue that similar conclusions could have been reached about the case study using a REP lens in the form of general systems theory (GST). Fourth, I evaluate some assertions made by Vosselman and De Loo about the relative merits of AR, actor-network theory (ANT), and GST. Fifth, I examine their arguments about the limitations of GST as a way of addressing the “performativity” of accounting systems. Sixth, I evaluate their arguments that AR motivates a need to rework the concepts of “accountability” and “performativity.” Seventh, I reflect briefly on Vosselman and De Loo’s claims about the distinct contributions that AR makes to the study of accounting-related phenomena. Finally, I provide a few conclusions.*” Encontramos aquí a un autor que hace un planteamiento teórico, que es rebatido por otros que consideran que se ha equivocado. Nuevamente el autor interviene, esta vez para replicar. ¿Somos capaces de aceptar como pensamiento contable este que es objeto de un debate? Muchos de nuestros contadores piensan que las bases conceptuales son mínimas, que la mayoría de los estándares no son más que su desarrollo y que no existen otras formas de hacer las cosas o de concebirlas. Las ciencias se encuentran en permanente evolución, especialmente las sociales. Con tantos científicos serios como Sócrates, Platón, Aristóteles, Descartes, Kuhn, Lakatos, Husserl, Heidegger, Gadamer, Poper y Foucault, la búsqueda de la verdad ha sido siempre muy activa. Cada uno de ellos ha influido en el pensamiento contable. Este, por lo tanto, es permanentemente cuestionado, en ocasiones confirmado, en otras rechazado, lo cual necesita estar presente en la mente de los contables, para que sean factor de búsqueda de la realidad.

*Hernando Bermúdez Gómez*