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on muy descriptivos los artículos como el que se titula *[Accounting education literature review (2022)](https://doi.org/10.1016/j.jaccedu.2023.100831)*, escrito por Barbara Apostolou, Natalie Tatiana Churyk, John M. Hassell, Linda Matuszewski, publicado en *Journal of Accounting Education* 63 (2023) 100831, en cuyo resumen se lee: “*A summary of publications by article type for the period 1991–2022 appears in Table 15. The number and proportion of empirical articles in 2022 are at a historical low, with a shift toward nonempirical articles (descriptive, cases, instructional resources). The historic proportions of empirical and nonempirical articles from 1991 to 2015 were 50/50, with percentage of empirical articles from 2016 to 2022 ranging from 31 % to 45 % and the 2022 empirical percentage being 31 %, the lowest percentage in the past seven years. ―In prior years we have identified exemplary articles based generally on methodology or innovation. For 2022, we call attention to articles that provide interesting contributions to the scholarship aspect of the profession of teaching and learning from the faculty perspective. Bundy et al. (2022) was a well-designed study involving a survey conducted at the Miami rookie camp. The results address the relation between elite school pedigree and favorable publication outcomes on the hiring process of ‘‘rookie” accounting faculty. Carmack et al. (2022) is a benchmarking paper useful for promotion and tenure decisions for schools outside of the top 200 schools in the BYU ranking. This article may be useful to faculty and administrators participating in this very important process. Ferreira et al. (2022) is presented in a Brazilian context that appraised the research productivity in articles that were published in English and in Portuguese. The article is an expansion of scholarship to a culture not previously studied. Emerson and Smith (2022) assessed the impact of faculty using unaltered exam questions from publishers’ test banks, with a caution not to use unmodified test bank questions. In addition to these empirical articles, a descriptive article by O’Connell (2022) described the issues associated with faculty investment in quality research while under pressure to produce a quality remote learning experience during COVID-19.* (…)” Se aclara que “*Consistent with prior reviews, an empirical article is defined as one in which conclusions are drawn from statistical analysis of data. Articles that describe an innovation, provide a curricular model, report student perceptions, tabulate data without statistical testing, or employ qualitative analysis without statistical evaluation are classified as descriptive.*”. Muchos artículos basados en datos, precisamente por ser empíricos, fundamentados en la inducción, así ella esté apoyada en la estadística, difícilmente pueden tenerse como que presentan conclusiones que pueden predicarse en todo tiempo y lugar. Es muy importante comprobar si los resultados son similares a los que pueden obtenerse en Colombia. Desafortunadamente son pocos los esfuerzos que hacemos en esta línea. En todo caso, las reflexiones incluidas en las cinco revistas analizadas son bastantes para apoyar una adecuada reflexión del cuerpo profesoral. Ojalá organicemos un grupo de estudios en esta materia.

*Hernando Bermúdez Gómez*