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n el artículo de Gloria Agyemang titulado [Let’s have a relook at accountability](https://doi.org/10.1016/j.bar.2023.101262), publicado por *The British Accounting Review* 56 (2024) 101262, se lee: “*In this paper, I have argued that we should continue to study accountability and not be limited by its lack of clear conceptual definitions. I have drawn upon four aspects of Rached’s eight co-ordinates of accountability framework to show how expansive the idea of accountability can be. Accountability offers a means to an end and is not just an end. Although in accounting we have tended to look at “the promise of performance” associated with accountability, Rached (2016) identified four functions of accountability in the conclusion of her work. First, accountability can be used as a defence to check the abuse of power. Second, accountability can have emancipatory functions when we recognise, listen, and respond to a plurality of voices. The use of participatory methods can significantly help with this. Third, the promise of improved performance links accountability to building institutional capacity, whilst the final function is a strategic one aimed at maintaining the confidence of the public. ―Accounting is stuck at the technical focus of accountability and the promise of performance, but there are opportunities for broadening its scope. An expanded study of accountability suggests we look at the personal as well as the organisational and institutional, the informal and formal, the powerful and the less powerful, and the historical as well as the current. We must consider what aspects of accountability we are interested in studying and how we are going to study it and why. From my interests, there are issues of inequities with race and gender for which we need accountability mechanisms that will both check the abuse of power and allow other voices to be heard. Inter alia, climate change and environmental degradation as well as poverty in developing countries and how climate change impacts those countries and their economies are also important issues that a new accounting paradigm can be used to tackle. These issues urgently need to be studied in innovative and creative ways. Byrch et al. (2015) reminds us that “we will not make progress in tackling the grave difficulties we face unless we learn to avoid shallow thinking and simple solutions”. This challenges us as academics to strive deeper and further.*” Estamos totalmente de acuerdo en la importancia que tienen tanto la contabilidad como la rendición de cuentas, así como en la necesidad de recrear las finalidades y procesos de ésta. Se supone que, en cada reunión ordinaria de una entidad, sus miembros, partícipes, socios, se reúnen para oír y pronunciarse sobre el informe de gestión de los administradores correspondiente al último ejercicio social. Pero hemos llegado hasta convertir en inane el derecho de inspección, en evitar la lectura de las cuentas y controlar las preguntas que pueden hacerse por los asistentes. De manera que la consideración de la gestión es ahora un puro formalismo que las respectivas autoridades aceptan, porque no les interesa el espíritu de la ley sino sus formas externas. De esto salen perdiendo mucho, entre ellos los contadores, cuyo trabajo no se aprecia.

*Hernando Bermúdez Gómez*