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n *De Computis, Revista Española de Historia de la Contabilidad* 20 (2), diciembre 2023, 29 – 47 ISSN: 1886-1881, aparece el artículo [Environment, Ethics, and Entity Economics, Economia Aziendale. Historical and Ontological Aspects](http://dx.doi.org/10.26784/issn.1886-1881.20.2.9376), escrito por Giuseppe Galassi, en el cual se lee: “(…) *The critical topic of repeated economic crises, the environmental failure and ecological crises, founded also in economic theories and misconceived choices, implies a search for alternatives through an ontological approach. Anyway, apart the different positions and endeavors, the ontological-evolutionary-institutional analysis of general economics, entity economics, economia aziendale, information science, is relevant, to some degree, at least in clearing the issues. ―Ecological economics, as a transdisciplinary tentative set, multi-objectives optimization, with intricate relations to sociology, psychology, biology, even physics, aims to investigate the connections between economic activity and ecosystems, as well as assuring the ‘sustainability’ of the biosphere. The widespread concern for environmental pollution has vividly demonstrated that we cannot understand the ‘social-economic reality’ without studying the interactions between cognition, valuation and action and without incorporating normative propositions in our models. ―If we assign ‘reality status’ to ‘social entities’, there should be no problem in regarding the ‘moral status’ of a social action as an ‘ontological entity’. If agreement can be reached related to such environmental decisions, both at local, and intermediate or global level, this would still be a normative act; on the other hand, as the execution of such a decision will affect social reality, it has ontic consequences. Of course, this question goes beyond ontology and belongs to ethics, in other words to the choice between instrumental value, the value as mean to other ends, and intrinsic value, the value as an end in itself. ― ‘Systems of national accounts’, ‘systems of ecological and economic accounts’, and their integration, represent the area of general economics, entity economics, economia aziendale and information science that made allowances for environmental issues in last few decades; some major aspects of the developments at international level say also of the significant restrictions of mainstream economics, highlighted by heterodox criticism, which is tightly connected to the present ontological evolutionary trend of general economics, entity economics, economia aziendale and information science. ―Economics, Events, Agents, REA enterprise ontology, is among the major attempts of relating ‘systems ontology’ to entity economics, specifically business economics, economia aziendale and information systems; the entity information system may be enclosed into a specific ‘systems ontology’. In this way a REA-based architecture can be designed for a defined enterprise.”* Nos encontramos en el momento en el cual las ciencias no tienen más camino para desarrollarse que imbricarse con otras, dando lugar a superar la interdisciplina o la multidisciplina para llegar a la transdisciplina. La filosofía de la ciencia es un tema del cual se han ocupado algunos contables que ya no se oyen.

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