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n la parte final del artículo *Patriarchy, capitalism, and accounting: A herstory*, escrito por Christine Gilbert, Jeff Everett , Silvia Pereira de Castro Casa Nova, publiado en *Critical Perspectives on Accounting*, Volume 99, March 2024, 102733, se dice: “*Combining anthropological research and a feminist approach to the study of accounting provides, we believe, an innovative perspective on the origin of accounting, specifically the way that this practice is closely related to the emergence and global spread of patriarchal social organization. A clearer understanding of matriarchal societies’ fundamental organization and logics allows us to better grasp the underlying mechanisms, ideas, and beliefs that become normalized in patriarchal societies, and how those mechanisms, ideas, and beliefs have contributed to the need for, and thus the emergence of, accounting. Our proposition is that accounting is, above all, a tool of patriarchy, and not simply a complementary and interdependent feature of capitalism. Thus, the inherent violence, classism, racism, and environmental degradation that critical accountants have shown to be associated with accounting is perhaps best attributed to patriarchy, not capitalism. If so, accounting needs to be seen as playing a role in the unequal standing that women have relative to men in this new age of neoliberal globalization. It is worth remembering that women, relative to men, are more likely to live in poverty; are less likely to own land and resources; have less control over production and income; receive less education and training; have less access to institutional support and information; have less freedom of association; have fewer positions within decisionmaking bodies; can face intimidation from their families if they decide to enter the workforce, and, once there, are discriminated against in hiring and remuneration and may also be subsequently sexually harassed on the job (Lehman, 2012; Rodrigue & Romi, 2022). Most significantly, because women are perceived as being different, lesser, and weaker, they are more vulnerable to physical violence and sexual abuse. That this violence is in part dependent upon a woman’s race and class makes it especially important for critical accounting researchers investigate women’s experiences in racialized and lower income communities as well as the countries of the Global South (Anzaldúa, 2000; Gonzalez, 1988)*” Hay estudiosos que también han sostenido que el matriarcado antecedió al patriarcado. Parece que vamos a volver allí. El planteamiento de que la contabilidad de la Edad Media se gesta y desarrolla como respuesta a las necesidades del patriarcado y no del capitalismo es verdaderamente disruptivo. Vamos a tener que estudiar más el patriarcado si es que queremos comprender a fondo lo que se nos plantea. El mismo artículo destina una sección a “4*. Patriarchal societies and their need for accounting*”. No nos engañemos. Hace varios años en Colombia las contadoras son más que los contadores, pero la profesión sigue respirando el machismo. Siendo distintas esperamos que se porten como los hombres. Pues no será así. Prácticas como los baños para uso de todos aún nos suenan equivocadas.

*Hernando Bermúdez Gómez*