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n las conclusiones del artículo [*Hope or hype? Blockchain and accounting*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.4192\1577-8517-v23_2), escrito por Alles, Michael; Gray, Glen L., publicado por  *International Journal of Digital Accounting Research*; Huelva Tomo 23, (2023): 19-45, se lee: “*By contrast, Kathleen M. Hamm, PCAOB Board Member, stated: "Blockchain does not magically make information contained within it inherently trustworthy. Events recorded in the chain are not necessarily accurate and complete. Recording a transaction on a blockchain does not alleviate the risk that the transaction is unauthorized, fraudulent, or illegal. Blockchain also does not address threats that parties to a transaction are related, or that side agreements exist that are not reflected in the chain. And nothing in the technology ensures proper classification of transactions in the financial statements."28 In a similar vein, Carson et al. (2018) say, "blockchain is [not] a truth machine...Blockchain cannot assess whether an external input is accurate or 'truthful '-this applies to all off chain assets and data digitally represented on the blockchain." They go on to add: "However, connecting and securing physical goods to a blockchain requires enabling technologies like IoT [Internet of Things] and biometrics. This connection can be a vulnerability in the security of a blockchain ledger because while the blockchain record might be immutable, the physical item or IoT sensor can still be tampered with. For example, certifying the chain of custody of commodities like grain or milk would require a tagging system like radio-frequency identification that would increase the assurance being provided but not deliver absolute provenance.*"” “*Accounting researchers and practitioners-like researchers and practitioners in many other fields-have jumped onto the blockchain bandwagon for fear of missing out (FOMO) on what has been hailed as a world-changing technology. Unfortunately, there is a lack of understanding of what blockchain is, and misconceptions about what it can do. A fundamental problem is that blockchain was derived from bitcoin and there is a great deal of confusion in defining what blockchain is and how suitable the methodology for a trustless, public cybercurrency application is to a private blockchain between trusted partners.*” La formación actual de nuestros contadores en asuntos relacionados con la tecnología de la información es muy básica, incapaz de hacer análisis como el que menciona el artículo citado. Como cualquier otra aplicación, la calidad de los datos que se consulten a través de *blockchain* dependerá de la calidad de los datos de entrada. Por lo tanto, la herramienta no logra fortalecer todo el proceso conocido como subsistema intelectual de la contabilidad. La baja, casi nula, formación en tecnologías de la información hace que la formación profesional pierda su carácter. No hay, no hubo y no habrá contabilidad sin datos, ni estos sin registro en documentos. Por lo tanto, debemos insistir nuevamente en la inversión en laboratorios de tecnología en los cuales los estudiantes puedan recibir conocimientos y practicarlos. Obviamente no se trata de quedarse en las llamadas herramientas de escrito, que por cierto resultan mucho más poderosas de lo que creemos. La contaduría se justifica en sus competencias y no en la sub -contratación.

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