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e lee en el resumen que antecede al artículo [Accounting education literature review (2023)](https://doi.org/10.1016/j.jaccedu.2024.100901), escrito por Natalie Tatiana Churyk, Tim V. Eaton, Linda J. Matuszewski, publicado por *Journal of Accounting Education* 67 (2024) 100901: “*This review of the accounting education literature includes 120 articles published during 2023 in five accounting education journals**: (1) Journal of Accounting Education, (2) Accounting Education, (3) Advances in Accounting Education: Teaching and Curriculum Innovations, (4) Issues in Accounting Education, and (5) The Accounting Educators’ Journal. We update 18 prior accounting education literature reviews by organizing and summarizing contributions to the accounting education literature made during 2023. Articles are categorized into five sections corresponding to traditional knowledge bases: (1) curriculum and instruction, (2) instruction by content area, (3) educational technology, (4) students, and (5) faculty. We summarize and describe the research technique of the empirical articles. Suggestions for research are presented. Articles classified as cases and instructional resources published in the same five journals during 2023 are tabulated in appendices categorized by instructional content area*.” “*We have previously encouraged additional research related to curricular revisions focused on responding to the new format of the CPA exam.” “Faculty continue to contribute cases and instructional resources such as class projects to assist in teaching content areas.” “As noted above, the continued evolution of digital technologies will provide ongoing opportunities for research on a variety of fronts.” “As noted above, the profession continues to face the challenges of attracting students to the accounting major and improving diversity, equity, belonging, and inclusion in accounting education.” “The articles summarized in the faculty section of this literature review also reflect an interest in research questions related to diversity, equity, inclusion, and belonging.”* Existen muchos artículos de este corte, es decir, que resumen la producción intelectual que aparece en revistas dedicadas a la educación de contadores*.* Como se anota en este que estamos comentando, la proporción de los escritos empíricos ha disminuido, generándose un empate. Hay que distinguir formación, educación y didáctica. Son asuntos muy relacionados, pero no iguales. Reconocemos la importancia de la biología, la sicología, la medicina, junto a la gnoseología, que alimentan los discursos modernos. También reconocemos que la didáctica operacionaliza todas esas enseñanzas. Sin duda son actividades de gran impacto social. Algunos procuran aumentar la productividad de las personas. Otros preferimos su desarrollo humano, inscribiéndonos en las tesis de la formación integral según la visión jesuita y la teoría de la complejidad tratando de seguir a Edgar Moran. Nos gusta la posición analítica y contestaria de Poper. Tratamos de estudiar a todo momento, aunque ello nos lleva a reconocer que en verdad sabemos muy poco. Compartimos lo más que podemos lo que aprendemos y tratamos de mantener una gran curiosidad. Nos alimentan mucho los centros y grupos de estudio.

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