

The word drawn. Strokes of a public accountant

Editorial

Natalia Gallón Vargas*

Writing is drawing, it is building an identity, a room of your own; it is to pronounce the world in many voices to transform it. It is an intersubjective construction and a political action that goes through the externalization of cultural codes and places from where it is enunciated (Freire, 2005) until it reaches the readings and interpretations of others, that is, to the public sphere. Writing is presented to us as a historical possibility of memory, of the dispute for power, truth and knowledge, but also as a path that is traveled to find aesthetic pleasure and reaffirm ourselves in the vastness of the finite, in the babel of the singular. and in the vanity of showing ourselves with our emotions and thoughts, or what is the same, of being and being in the world.

While writing this editorial I find myself with how hard it is for me to write (I already knew this before), I think of academic writing with its rules and judges, of writing as a marginal concern of the training of accountants and public accountants and of what it is imperative in the field of research to write to publish, publish or die. And I wonder about the meaning of writing in the construction of knowledge and in the formation of subjectivities of accountants and public accountants, because beyond a matter of form or instrumental, writing, how we write, for what and for whom, it takes an ethical-political stance is implicit and requires a reflective and critical position in the context (Zemelman 2005).

On this occasion, as in many others, I have to make fun of myself, because the places from where I think about it are academic and are governed by the logics that I intend to question; However, I have always considered that these places are also disputed and echo other ways and possibilities of thinking and doing our educational and investigative practice.

* Public Accountant and Master in Financial and Management Accounting. Member of the Public Observatory Research Group. Tecnológico de Antioquia, Medellín, Colombia. natalia.gallon@idea.edu.co
ORCID: <https://orcid.org/0000-0002-3298-3449>

When we think about academic writing, we place ourselves in a space to think and write under a structure and rules that seek to standardize what we say and how we should say it, hence, especially in research articles published in scientific journals, the same structure is followed and it almost becomes a recipe to build an article. This form of writing exalts the idea of objectivity, non-personal involvement in the text and the use of technical words that allow an articulation with the exact and, on other occasions, with the incompressible. However, it should be clarified that the academic writing that is discussed here is the one that is still anchored to the orthodox canons of thought, research and scientific dissemination.

In the field of accounting, it is very common to find articles of this type and trying to get out of the mold a bit is almost impossible because there is no openness to other forms of writing. In fact, when the results are named or presented in another way and the discussion or theoretical framework shows that they are not in the text, they were not developed. The same happens when trying to present research results from the systematization of experiences or life stories, they are evaluated and measured from the rules of traditional academic writing, because even in the field of accounting, at least in Colombia, we are very conservatives to dare to explore and inhabit scriptures from other margins.

Academic writing puts the technical and the formal above the singular expression of understanding and reading the world (Freire, 2011), on the historicity and plasticity of the word as a window of thought. It is at this point that one wonders if there is an understanding of what is read or of the role of theoretical frames and referents in a text, but, above all, of the ontological and epistemic places from which one thinks, read and is written.

The homogenization of academic writing causes the concern to cultivate one's own style to be lost, as does the singularity and the possibility of demarcating oneself from static and instrumental forms of writing. With this, writing alone cannot be confused as an articulation of words. Writing, as said before, is linked to thought and implies an ethical-political stance regarding what is said and for whom, which, in this case, results in accounting research: what to investigate and what is its meaning. We speak, then, that investigating, constructing thought, knowledge and writing challenge us by realities, experiences, our symbolic places and materials of enunciation and this should lead us to seek and travel other paths and venture through the twists and turns of sensitivity, creativity, awareness and research from emergencies and allow ourselves to transform through it.

We are overwhelmed by the number of articles published in magazines worldwide. It can be likened to a mass production factory for serial articles, and we researchers

are witnessing a sterile competition for who publishes more and in which indexed journal. Posting today means an extension of the personality, an academic success and another achievement to add to your personal marketing. If you do not write to publish you do not exist, you attend the erasure of the academic field and the prestige that your citation index would grant you. The speed of this dizzying world of publications, articulated with the demands of the academy, divert us from the space-times of other realities, from research and leisurely writing, from the possibilities of other forms of appropriation and social dissemination of knowledge relevant to the organizations you work with.

The concern indicated here is not in the way of delegitimizing scientific publications or academic writing. They are questions and reflections derived from experience and a concern to construct meanings and inhabit places that deviate a bit from the logics of academic capitalism. It is an interpellation for the search for the singular from the collective in research and writing in the field of accounting. Building a room of our own and common from sensitivity, amazement, imagination and intentional and conscious praxis can be a purpose that allows us to move and move to less stagnant forms of research and academic writing practice.

Cultivating and worrying about writing involves subverting the inertias of thought, the canons and judges of academic writing and accounting research. It implies opening up to other possibilities of thinking, doing research from the margins, borders and daring to inhabit what is different, but, above all, loading our work as researchers with new meanings; senses that allow us to expand our emotions, leave our soul in each stroke, in each word.

References

Freire, P. (2005). *Pedagogía del oprimido*. Siglo XXI Editores.

Freire, P. (2011). *La educación como práctica de la libertad*. Siglo XXI Editores.

Zemelman, H. (2005). *Voluntad de conocer: el sujeto y su pensamiento en el paradigma crítico*. Anthropos.

To cite this article:

Gallón, N. (2021). The word drawn. Strokes of a public accountant. *En-Contexto*, (9)15, 40-42.

DOI: <https://doi.org/10.53995/23463279.1051>

