

## Scientific writing as a sense of public utility

### Editorial

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As the editor of a scientific journal and a researcher in the field of economic sciences, I believe, without a doubt, that writing is a powerful weapon to change the world. The Hammurabi Code proved it by providing legal elements of great value for Babylon and the ancient world, which became the historical basis of law. So did accounting when, even “(...) before the invention of Sumerian writing (...) at the end of the fourth millennium B.C., in the Middle East it was practiced (...) by means of small beads, small clay objects of various shapes, each symbolizing a particular commodity.” (Schmandt-Besserat, 2008, p. 1). Today, this form of language - *the account* - dominates the business world.

Writing, of course, is a social construction that materializes in a symbol system to communicate, its most significant function (Romero, 2013); it can be adapted to cultural environments by modifying its codes, but preserving its significant meaning. From the point of view of research, the meaning of writing -then- has to do with the publication and dissemination of the research on which men and women work every day in order to provide solutions to complex and pressing problems of societies; I would like to think that, in effect, this is the meaning of disseminating what those of us who do research do.

Scientific writing also has to do with an exposition of our sense of society, from the ethical and aesthetic point of view; with a sense of morality and with the possibility that what is being communicated will have an impact on those who receive the code. It is undeniable that we must, as researchers, join forces to ensure that scientific writing continues and that our results are disseminated through it so that they can reach more people and be useful. Here the existence of serial publications or journals such as this one is of vital importance.

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However, I want to put in tension the usefulness of our publications, therefore, our writing exercise. And I put it in debate from this academic-scientific platform, because it allows me to “expose” myself in the public sphere and, therefore, generate discussions that allow us to reflect on our sense of research and appropriation of knowledge in universities, which, in addition, are a public-political space in constant dispute.

I propose the discussion from experience, because, as researchers, “(...) our behavior seems to be almost pathological by privileging bibliometric logic over the public utility of knowledge. I continue to insist that we are confusing the meaning of our writing practices and, therefore, that of our publications” (Gómez-Zapata, 2020, p. 37). I also consider the public as that which, from an Arendtian vision (Arendt, 2009), is what everyone can see and hear; that which has the widest possible publicity.

The public, in addition to its polysemy, refers to the scenario of the collective, the space where the debate of ideas takes place, of what is visible and not opaque within the private; the public cohabits in a common space. This invitation to think of the public as a fundamental category of social life allows us to understand it beyond what belongs to everyone, but from what refers to a collective construction. This places writing in an eminently public scenario.

Therefore, what is the public sense of the publications we make to comply with indicators, sometimes meaningless, above the utility that this disclosed knowledge may have in the human communities with whom we work? The public utility of what we write should be situated in the reality of people of all colors and organizations, but, on the contrary, what we write is designed to reproduce colonial cognitive capital and, of course, to increase the cognitive injustice generated by the “high impact” serial publications belonging to the dominant scientific publishing firms.

The professor and great master of critical accounting, Jorge Manuel Gil, said in a conference at the Javeriana University of Cali on March 5, 2021, regarding the celebration of the classic day of the Colombian public accountant, that “accounting must be socially useful”, and I celebrate it because as a discipline we are thinking about its sense of usefulness for someone, for something. What we write and which, by its very object, remains in the historical and collective memory of the generations that succeed us, must have a socio-historical responsibility of public utility; a call to those of us who research and write scientifically.

As a catharsis, but also as a subject capable of thinking about the problems of the society in which I live and of questioning the meaning of what I do as a university professor whose salary is paid by the taxes of the citizens, I want to propose, from the public, that we rethink what we research and what we write. Thinking about the

coloniality of our practices, also helps to make us aware, to realize; Professor Olver Quijano (2017) would say:

As a result of numerous conversations in multiple spaces and with different academics and intellectuals, we have begun to broaden our understanding of some of the pressing phenomena of the contemporary world, which, it seems, have become the executioners of the hopes of men and women in different parts of the world. A certain invasion of territories and of the imaginary by neocolonial practices and discourses, together with the role of the primacy of economic visions in our lives, has gradually generated the feeling of how the current and historical unequal social relations constitute a sort of natural conditions and imperatives of the development and readjustment of the capitalist system, presented this time as a solitary option for the rationalization, moralization and normalization of societies, regardless of their urgencies and singularities (p. 51).

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