

Se lee en el resumen que se pone antes del artículo [Adoption of business analytics in accounting](#), escrito por Araújo, Leticia; Behr, Ariel; Schiavi, Giovana Sordi publicado por *Revista Contabilidade & Finanças*; São Paulo Tomo 34, N.º 93, (2023), 1-16: *"The aim of this study is to analyze feasible business analytics (BA) adoption initiatives in accounting and their potential antecedents and effects, according to experts and early adopters. BA solutions help professionals explore data and gain insights for decision making. Although there is a clear relationship between BA and accounting, there is a gap between the theory and its adoption in practice. The research is relevant to academia and the market because it presents the main antecedents, effects, uses, techniques, and data sources, as well as the characteristics of the task, technology, and individual that impact the fit between BA and accounting. The main antecedents of adoption and good practices in early adopter projects using BA are highlighted, reducing the theory-practice gap and bringing new elements to promote its adoption among professionals and organizations. A qualitative-exploratory study was conducted using semi-structured interviews with 20 professionals from different accounting areas. The results highlight the main BA usage initiatives: identifying improper transactions, analyzing larger volumes of data, and performing predictive analyses. Efficiency, quality, and improved decision making were the main effects of using BA. The feasibility of BA initiatives was analyzed using the task-technology fit (TTF) model and the antecedents of adoption were analyzed using the technology-organization-environment (TOE) model, identifying*

characteristics of the task, technology, and individual as well as technological, organizational, and environmental factors that increase the fit between BA and accounting. The study contributes to highlighting the barriers (regulation and data availability) that affect the adoption of BA and concludes that the purposes of use, the depth of adoption, and the effects differ according to the accounting area, as the main effects of the use of BA primarily impact the accounting area itself, followed by other stakeholders." Ciertamente los contables deben echar mano de todas las herramientas que la tecnología ha desarrollado para el análisis de las empresas. Sin embargo, debemos considerar, al menos, dos obstáculos: primero la falta de capital para adquirirlas y segundo las dificultades que existen en nuestro medio para poderlas usar. Si, por ejemplo, la orden de depositar estados financieros en las Cámaras se estuviera cumpliendo y si el CTCP al fin hubiese propuesto una sensata regulación electrónica para el subsistema documental de la contabilidad, los estudiosos no estarían enfrentados al desierto en el cual nos encontramos. No tener datos es igual a no tener agua. Con el paso de los años se hace claro que hay asuntos que el Gobierno, esto es todas las entidades del orden nacional del Estado, no les conceden ninguna importancia a estas cuestiones. Por lo tanto, los profesionales de la contabilidad deberían reaccionar y no dejar que las cosas se mantengan en mal estado. En cuanto a las instituciones de educación superior bien podrían comprar las herramientas y bases de datos para capacitar a sus estudiantes.

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