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"posibilidades y limites para una convergencia entre micro y macrocontabilidad" [

2013

text (article)

Analítica

The paper analyzes a possible future scenario which achieves a reasonable convergence between existing Micro and Macro accounting. It argues in its favour, specially on the basis of the social and environmental challenges faced nowadays by Accountancy. The authors make a general outline of various pending issues on that way, suggesting a roadmap of the necessary work for their solution. They argue that differences between economists and statisticians working in their "Macroaccounting" world; and accounting researchers constrained in their "Microaccounting" are tending to gradually disappear. This initial findings are obtained from a literature and recent doctrinal work review of micro and macroaccounting sources, while trying to discover the items of our new agenda from a "robinsonian" simulation. They also consider the accounting discipline as a true "mapping" of economic facts: the maps of cartographers seeking to provide useful information to travellers and sailors, just as accounting reports should provide useful information to decision makers at all levels. In this possible future we may have a "Google Maps" of flows and stocks of economic value, from general to particular scopes and vice versa. Thus, with a proper built-in "zoom" we will be able to enlarge or diminish our target image, according to our needs
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