

**Pontificia Universidad Javeriana**  
**Facultad de Ciencias**  
**Económicas y Administrativas**  
**Departamento de Ciencias Contables**  
**Cuadernos de Contabilidad**  
**número 34**

## **Editorial**

### **In memory of Professor Guillermo Hoyos-Vásquez**

Early in the month of January 2013 Professor Guillermo Hoyos-Vásquez passed away. I had the chance to know him through his lectures and conferences many years ago and had the privilege of being his student in the Social and Human Sciences PhD program in 2012. Before and after his death I have attended ceremonies to homage or to award him and after each of them I reassert that all who had the chance to know him and do academic work along his side, have a moral duty to repeat his teachings as a way of perpetuating his memory and making sure the ideas of Professor Hoyos do not disappear from classrooms and scholar publications.

I would thus like to repeat some of the teachings Professor Hoyos left in me and I hope that —by divulging them— they will help to configure and transform the thought of many of the potential authors of our journal.

The conversations I had with Professor Hoyos were for the most part related to his supervision of my PhD dissertation, which at the time of writing the present editorial (February 2013) is called *Accounting Information for Democracy. Business Accounting for Internationalization in the Benefit of Society*. This particular

dimension is a product of the many interesting relationships between accounting and political economy discussed during our meetings.

Despite the fact the instrumental and operative message of accounting is preeminent, especially in relation to regulatory developments, we discussed extensively about the way in which in the dynamics of current global capitalism and its financialised perspective, accounting plays a fundamental role in making it operative. Simultaneously, though, by further studying different views on ‘new’ capitalism, it was possible to derive and construct new roles for accounting beneficial for society and not only for business.

Through these relationships between political economy, capitalism and accounting it was easier to approach the political dimension and, as a consequence, the works of two authors which are now the conceptual basis of my research. I am referring to the dialogues and controversies on political philosophy held over the years by Jürgen Habermas and John Rawls.

Regarding the German philosopher I have just but started to peak into his theory of communicative action and his most recent ideas on deliberative democracy. As I heard Professor Ángela Calvo say in two class discussions and in one of the most emotional posthumous tributes to Professor Hoyos, “he was not just an interpreter of Habermas, he developed original thought based on that of Habermas, he reinforced his communicational theory, improved all its concepts and most of all, he carried out the Habermasian ideal of the public intellectual” (*Hoy en la Javeriana*, 1284, January-February 2013, p. 17).

Undoubtedly one of the most valuable lessons gathered from Professor Hoyos' notes on the theory of communicative action did not solely include understanding the limitations of the Weberian rationality that has impregnated the 'natural logic' of disciplines such as accounting and management, but understanding the need for orienting social action towards the instruction of fully informed socioeconomic actors capable of holding dialogues and working for the general interest.

These somewhat arid and dense discussions on communicational action would take a different colour and dynamic when Professor Hoyos would "apply" it to concrete social and economic realities produced by the current economic model in our particular context. Those of us who had the chance to be his students had a firsthand look at his ability to question daily phenomena through a vast and complex understanding of society and consciousness of the collective process necessary for a wider understanding of society and for defending the majority of people.

As I acknowledged his political acuteness in reference to communicational action, I understood as well the value of his moral duty to listen to others and try to understand the origin of their ideas. When I had the opportunity to study under his guidance, and that of Professor Ángela Calvo, John Rawls' essay on political liberalism, and despite how easy it is to question it, I was able to see Professor Hoyos' deep sense of democracy and respect for others in his political notions, as well as in his academic and conceptual annotations offered in the seminary.

As every other great professor, Professor Hoyos had a particular ability to build on the students' ideas exposed on the seminary. In a most kind and firm way, he would encourage, debate, rebut and question us, always providing us, in the end, with tools for thinking. Not once did he disqualify the arguments presented, even in the most extreme cases, and always found a way to confront us with our own ideas.

Always, following one of his most usual phrases, "I will not bore you with philosophy", he would teach us to think, to see under a different light what we had been working on for months or years and, most importantly, to fulfil the moral duty of directing our work towards the benefit of the majority of excluded people in this country.

Lastly, I would like to take the opportunity to mention the importance of Professor Hoyos in the University, its teaching and its research. As they often did in public events, Professor Hoyos' ideas grew and multiplied themselves in classrooms as well. Academia and teaching were natural to him due to his political nature. Universities have the responsibility of being critical of economic, social and political reality, if they intend to question reality and play the role of its conscience.

This, nevertheless, should not be done for the sake of academia and knowledge themselves. It must be done so that its knowledge and ability of thinking complexly are put at the service of society, not just of the productive sector.

In all these different ways Professor Hoyos—as university professors rarely do anymore—has planted seeds in me that I hope to nurture and strengthen in my life. I can only thank

Professor Hoyos for what he taught me, for what we lived, for the way in which he taught me, for his 'all-out' debates and for many, many other things.

From my modest platform and vital space, I will always keep him in my mind, my heart and my ideas. Thank you, Professor.

Gabriel Rueda-Delgado  
Editor