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# ANTÔNIO LOPES DE SÁ: PHILOSOPHY, EPISTEMOLOGY, AND ACCOUNTING RENEWAL FROM LATIN AMERICA

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## ABSTRACT

***This article examines Antônio Lopes de Sá as a philosopher of accounting, addressing his life, work, and the theoretical construction of neopatrimonialism as a genuinely Latin American epistemological movement. Based on a qualitative analysis of primary and secondary sources, his thinking is contextualized within the***

***framework of Comtean positivism, Italian patrimonialism, and the critique of Anglo-Saxon accounting standards. It is argued that the General Theory of Accounting Knowledge (1992) constitutes a foundational breakthrough that grants scientific autonomy to accounting through a systematic logic based on patrimonial functions and rational theorems. This work vindicates Lopes de Sá as one of the most prolific and paradigmatic thinkers in global accounting history, whose legacy remains alive in the contemporary critique of international standards and in the search for accounting that serves the human person.***

**KEYWORDS:** Antônio Lopes de Sá, neopatrimonialism, accounting epistemology, accounting theory of knowledge, history of accounting.

## 1. INTRODUCTION

Accounting, historically conceived as a technical discipline serving economic interests, has been the subject of profound philosophical and epistemological reflections seeking to redefine its status within the field of knowledge. For centuries, its function has been reduced to the production of financial information useful for business decision-making, especially in capitalist contexts dominated by market logic. This instrumental view has been promoted primarily by Anglo-Saxon schools, which have imposed a normative, pragmatic, and utilitarian approach, marginalizing other ways of understanding accounting.

However, in recent decades, critical voices have emerged from Latin America that challenge this epistemological hegemony. These proposals seek to rescue the logical, scientific, and humanistic dimension of accounting, asserting its capacity to interpret social and economic reality from an autonomous perspective. In this context, the work of Brazilian Antônio Lopes de Sá stands as one of the most significant and systematic contributions to the renewal of contemporary accounting thought.

Latin American intellectual production in the field of accounting has historically been underestimated or rendered invisible by academic power centers in the Global North. This exclusion is not only a response to geopolitical dynamics of knowledge, but also to a lack of recognition of the region's cultural, social, and economic particularities. Faced with this situation, Lopes de Sá proposed an accounting theory that not only engages with classical European currents but also critically distances itself from international normative models, proposing an accounting approach with its own foundations.

His work, deeply influenced by Comtean positivism, formal logic, and humanist ethics, constitutes a break with informational reductionism. Rather than conceiving accounting as a simple recording or reporting system, Lopes de Sá understands it as a science of heritage, endowed with its own language, systematic principles, and logical functions that allow for the rigorous and coherent interpretation of economic reality.

The formulation of the General Theory of Accounting Knowledge (1992) represents the culmination of Lopes de Sá's thought. This theory, known as neopatrimonialism, should not be understood as a simple update of classical patrimonialism of Italian origin, but as an original epistemological proposal that seeks to provide accounting with a solid scientific foundation. Through more than 190 books and 16,000 articles, the author developed a theoretical framework that ranges from auditing and balance sheet analysis to accounting history, ethics, and regulations.

Neopatrimonialism thus presents itself as an alternative to dominant normative approaches, proposing a logical, autonomous, and socially engaged accounting approach. This perspective not only enriches academic debate but also offers conceptual tools for rethinking the role of accounting in contexts of inequality, exclusion, and structural transformation, such as those that characterize Latin America.

This article analyzes the life, work, and philosophical thought of Antônio Lopes de Sá, contextualizing his intellectual output within the framework of European currents, Comtean positivism, and his critique of international normative models. Using a historical-critical approach, it seeks to demonstrate that neopatrimonialism is not a simple doctrinal derivation but a foundational rupture that contributes to the consolidation of a scientific, logical, and committed accounting approach to Latin American social reality.

To this end, the text is structured in three parts: first, a brief intellectual biography of the author is presented; second, the philosophical and epistemological foundations of his theory are analyzed; and finally, the current relevance of his thinking in the context of contemporary accounting challenges is discussed.

## 2. METHODOLOGY

This study adopts a qualitative, interpretive approach grounded in theoretical–epistemological analysis to examine the contribution of Antônio Lopes de Sá to the philosophical renewal of accounting in Latin America. Methodologically, it employs a documentary and hermeneutic analysis strategy, based on a systematic review of his principal works and their contextualization within the development of Latin American accounting thought. The analysis is guided by an abductive logic that enables the articulation of emergent categories with pre-existing theoretical frameworks in accounting epistemology and critical theory, facilitating a reinterpretation of the patrimonial phenomenon as a scientific object (Lopes de Sá, 1992). Additionally, qualitative rigor is ensured through criteria such as interpretive coherence, theoretical depth, and historical contextualization of thought, following interpretive research approaches in accounting (Norman K. Denzin & Yvonna S. Lincoln, 2011). This methodological design not only allows for the reconstruction of the author's conceptual architecture but also enables its critical positioning vis-à-vis dominant positivist and normative paradigms, highlighting its contribution to the consolidation of an autonomous accounting epistemology from the Global South.

### *2.1. Life and academic career*

Antônio Lopes de Sá was born on April 9, 1927, in Belo Horizonte, Brazil, to a low-income immigrant family. From an early age, he took on professional responsibilities, combining work and study, which forged his self-taught nature and his early vocation for accounting. At 17, he enrolled at the Belo Horizonte Technical School of Commerce, where he graduated as an accountant in 1946. Just two years later, he assumed the position of director of the same institution and began a teaching career that would last until his death in 2010.

Lopes de Sá is recognized as the most prolific author in the history of Portuguese-language accounting. His work includes more than 190 books and 16,000 articles, many of them published by prestigious publishers such as Atlas, Juruá, and APEC, as well as in international journals. His first book, Lineamentos de Contabilidade Geral (1951), marked the beginning of a career aimed at developing a rigorous and coherent accounting theory based on logic, epistemology, and the social function of equity.

In the 1960s, he earned his doctorate in Accounting from the Federal University of Rio de Janeiro, under the guidance of Professor Alberto Almada Rodrigues. His thesis, "Teoria do Capital das Empresas" (1965), introduced fundamental concepts such as equity balance and dynamic liquidity, precursors to his later neopatrimonial theory.

Throughout his career, he was invited to lecture at various universities in the Americas and Europe, including the University of Minho and the University of Pisa. He also participated in more than 900 national and international conferences and maintained active correspondence with renowned theorists such as Vincenzo Masi, Richard Mattessich, José María Requena Rodríguez, and Jorge Tua Pereda.

In 1992, he published General Theory of Accounting Knowledge, considered the first comprehensive epistemological theory of accounting knowledge, with which he founded the neopatrimonialist school. He later founded the International Neopatrimonialist Scientific Association (ACIN), with members throughout Latin America. Until his final days, Lopes de Sá actively promoted criticism of international accounting standards, advocating for an ethical, scientific, and human development-oriented accounting approach.

He died on June 7, 2010, leaving behind an immeasurable legacy for the history of accounting. As Chaves da Silva (2020) points out, his life was a testament to his total dedication to science, and his work was a permanent invitation to critical, logical, and emancipatory thinking.

In addition to his prolific written output, Lopes de Sá played a key role in the institutionalization of accounting as a scientific discipline in Latin America. He was an honorary member of multiple accounting academies, such as the Brazilian Academy of Accounting Sciences and the Mexican Academy of Accounting Research. His influence also extended to international organizations, where he advocated for accounting with a Latin American identity.

His work has been the subject of numerous tributes and academic studies. In 2007, the University of Buenos Aires awarded him an honorary doctorate for his contribution to the development of accounting thought. His work has also been translated into several languages, including English, French, and Italian, which has allowed it to be disseminated in European academic circles.

Lopes de Sá was also a defender of professional ethics and the social responsibility of accountants. In his writings, he insisted that accounting should serve the common good and not just corporate interests. This humanistic vision led him to propose an accounting approach committed to social justice, transparency, and sustainable development.

In short, the life and career of Antônio Lopes de Sá constitute a paradigmatic example of intellectual dedication, scientific rigor, and ethical commitment. His legacy continues to inspire new generations of accountants and researchers seeking to build a more critical, autonomous, and socially responsible accounting system.

***Figure 1: Professor Antônio Lopes de Sá dies.***

***Source: Blogdoanderson website. (2010).***

### 2.2. Academic and intellectual training

Antônio Lopes de Sá's academic training was characterized by an unusual combination of self-taught rigor, early professional immersion, and subsequent university consolidation. Born in 1927 in Belo Horizonte, he began his career as a teenager, while developing a vocation marked by methodical study and constant intellectual production. In 1944, he enrolled at the Escola Técnica de Comércio de Belo Horizonte, where he completed his training as a public accountant in 1946. This marked the beginning of a life dedicated to perfecting accounting knowledge from a philosophical, technical, and educational perspective.

The turning point in his academic career came in 1965, when he obtained his PhD in Accounting Sciences from the Universidade do Brasil (now the Federal University of Rio de Janeiro). His doctoral thesis, entitled Teoria do Capital das Empresas (Theory of Corporate Capital), introduced innovative concepts such as equity balance and dynamic liquidity, applied to an empirical sample of more than 7,000 corporate balance sheets. This work, supervised by the distinguished professor Alberto Almada Rodrigues, was quickly recognized as one of the pioneering works in the empirical systematization of equity phenomena in Latin America (Nepomuceno, 2019).

Lopes de Sá's intellectual formation, however, went beyond the formal sphere. His thinking was deeply influenced by the Italian patrimonialist tradition, especially by Vincenzo Masi, with whom he exchanged letters and held personal meetings during his visits to Europe. He also studied in depth the works of Gino Zappa, Fabio Besta, Francesco Villa, and other exponents of European accounting rationalism. From a critical perspective, he distanced himself from Anglo-Saxon normative currents, particularly the utility-efficiency model promoted by Watts, Zimmerman, and the FASB, which he considered insufficiently scientific and ethically problematic (Nepomuceno, 2019).

His thinking was also influenced by Comte's positivism, which he reinterpreted in an accounting sense, incorporating the notion of the "patrimonial phenomenon" as an objective reality susceptible to logical and systematic analysis. This epistemological foundation culminated in the publication of his major work, Teoria Geral do Conhecimento Contábil (1992), in which he proposed an accounting logic based on functions, axioms, and theorems, granting scientific autonomy to accounting as an independent discipline (Lopes de Sá, 1992).

The breadth of his training is evident not only in the thematic diversity of his works, which include auditing, history, ethics, financial analysis, international standards, and pure theory, but also in his explorations of philosophical, mathematical, and linguistic fields. He was a member of more than a dozen international scientific academies, and his books were accepted as bibliographies at universities in Brazil, Portugal, Spain, Argentina, Italy, and Colombia.

In short, Lopes de Sá's academic and intellectual development cannot be understood solely in terms of academic degrees, but rather as a continuous process of theoretical creation, intercultural dialogue, and the pursuit of accounting based on scientific principles and ethical values. He represents the ideal of a humanist scientist, who embraced accounting as an autonomous, rational science serving the common good.

### 2.3. Teaching experience and academic work

Antônio Lopes de Sá developed a solid career as a university professor in the field of accounting, specializing in the history, epistemology, and philosophy of accounting. His academic work was characterized by a deep integration between teaching and research, focusing on the training of professionals capable of understanding not only the technical aspects of accounting but also its scientific and ethical foundations. From his early years as director of the Escola Técnica de Comércio de Belo Horizonte, he demonstrated an unwavering commitment to accounting education, promoting critical and humanistic teaching.

Throughout his career, Lopes de Sá was invited to teach at various universities in the Americas and Europe, including the University of Minho (Portugal), the University of Pisa (Italy), the University of Buenos Aires (Argentina), and the University of Antioquia (Colombia). At these institutions, he taught courses on accounting theory, auditing, asset analysis, and accounting epistemology, leaving a profound impact on generations of students and researchers. According to Nepomuceno (2019), his pedagogical approach was based on logic, conceptual clarity, and the connection between theory and practice, which made him an international academic reference.

In addition to his teaching, Lopes de Sá supervised numerous master's and doctoral theses, significantly contributing to the training of emerging researchers and strengthening the academic community in Latin America. He was an active member of scientific committees, a jury member in academic competitions, and an advisor on research projects at institutions such as the Federal University of Minas Gerais and the National University of Colombia. His ability to guide complex research and his openness to interdisciplinary dialogue were widely recognized by his colleagues.

In 1992, he founded the International Neopatrimonialist Scientific Association (ACIN), an academic network that brought together researchers from across Latin America interested in developing a logical, scientific, and socially engaged accounting approach. Through ACIN, he organized conferences, seminars, and collective publications that consolidated neopatrimonialism as an epistemological movement with regional impact. As Chaves da Silva (2020) points out, this initiative allowed for the formation of an academic community critical of international normative models and committed to accounting that serves the common good.

His academic work was also used as teaching material at universities in Brazil, Spain, Portugal, Colombia, and Mexico. Books such as "Teoria Geral do Conhecimento Contábil" and "A Moderna Ciência da Riqueza" were adopted as required reading in postgraduate courses, and his articles were widely cited in scientific journals. Lopes de Sá believed that teaching should serve intellectual emancipation, and therefore promoted a pedagogy based on critical thinking, professional ethics, and social responsibility.

In short, Antônio Lopes de Sá's teaching experience and academic work constitute a fundamental legacy for the history of accounting in Latin America. He represents the ideal of the educator-researcher, capable of articulating theory and practice, science and ethics, teaching and social commitment. His influence endures in the classroom, in books, and in the ideas of those who continue his project of a logical, autonomous, and humanistic accounting.

### *2.4. Union leadership and institutional commitment*

Throughout his extensive career, Antônio Lopes de Sá distinguished himself not only as a theorist and teacher, but also as a professional leader committed to the institutional strengthening of accounting. His active participation in professional organizations, academic committees, and scientific associations was key to consolidating an ethical, scientific, and humanistic vision of the accounting profession in Latin America.

From his early years as director of the Escola Técnica de Comércio de Belo Horizonte, Lopes de Sá promoted curricular reforms aimed at integrating philosophy, logic, and ethics into accounting training. This vision was consolidated through his participation in university councils and academic evaluation committees, where he championed higher education that responded to the region's social and economic challenges.

In the professional sphere, he was an active member of organizations such as the Federal Accounting Council (CFC) of Brazil, the Brazilian Academy of Accounting Sciences (ABRACICON), and the International Neopatrimonialist Scientific Association (ACIN), of which he was a founder. These organizations served as platforms for disseminating his neopatrimonialist thinking and fostering dialogue between academia, professional practice, and public policy.

According to Nepomuceno (2019), Lopes de Sá's leadership was characterized by his ability to establish international collaboration networks, especially with academics from Europe and Latin America. His influence transcended borders, and he was invited to participate in conferences, seminars, and accounting reform committees in countries such as Portugal, Spain, Colombia, and Argentina.

Furthermore, his institutional commitment was reflected in the promotion of codes of professional ethics, in which he championed accounting oriented toward the common good and human development. In his writings, he insisted that accounting should be a science at the service of truth, justice, and equity, principles that would also guide his professional activities.

Lopes de Sá also promoted the creation of scientific journals, research centers, and graduate programs, convinced that the institutional strengthening of accounting required a solid academic foundation. His legacy in this field is recognized by multiple generations of accountants, researchers, and professional leaders who have followed in his footsteps.

As Chaves da Silva (2020) points out, his leadership was neither authoritarian nor centralized, but rather pedagogical and transformative. He inspired his colleagues to think critically, to question imposed models, and to build a Latin American accounting system with its own identity.

In short, Antônio Lopes de Sá's professional leadership and institutional commitment were fundamental pillars of his intellectual project. His ability to integrate theory, teaching, and professional activity make him a paradigmatic figure of contemporary accounting thought.

### 2.5. Featured research and publications

Antônio Lopes de Sá's intellectual output constitutes one of the most prolific and systematic legacies in the history of Latin American accounting. His work encompasses more than 190 books and 16,000 articles, addressing topics such as the history of accounting, accounting epistemology, professional ethics, auditing, asset analysis, and regulatory frameworks. This broad range of topics reflects not only his investigative capacity but also his commitment to a comprehensive view of accounting as an autonomous, logical, and humanistic science.

One of the central themes of his work was the vindication of accounting history as an academic discipline. In his historical texts, Lopes de Sá reconstructed the development of accounting thought from antiquity to modernity, highlighting the contributions of European schools such as the Italian, German, and Spanish. According to Nepomuceno (2019), this historiographical work made it possible to shed light on the philosophical and cultural roots of accounting, overcoming the reductionist view that limits it to a financial recording technique.

In the epistemological field, his most influential work is the "Teoria Geral do Conhecimento Contábil" (1992), where he proposes an accounting logic based on functions, axioms, and theorems. This theory represents a break with Anglo-Saxon normative models, establishing a conceptual framework that grants scientific autonomy to accounting. Lopes de Sá argues that the object of study in accounting is the patrimonial phenomenon, understood as an objective reality susceptible to logical-systematic analysis (Lopes de Sá, 1992).

In addition to his logical approach, the author incorporated an ethical dimension into his accounting thinking. In multiple publications, he defended the need for accounting committed to human development, equity, and transparency. For him, ethics was not an external complement, but an essential component of accounting knowledge. This position led him to openly criticize international standards that prioritize economic profit over social responsibility (Nepomuceno, 2019).

Among his most notable research is the empirical study presented in his doctoral thesis, "Teoria do Capital das Empresas" (1965), in which he analyzed more than 7,000 corporate balance sheets to formulate the concepts of equity balance and dynamic liquidity. This pioneering work laid the foundation for the subsequent development of neopatrimonialism, a movement that combines logical analysis with empirical observation and ethical reflection.

His publications were widely disseminated in Latin America and Europe, and were adopted as bibliographies at universities in Brazil, Spain, Portugal, Colombia, and Argentina. He was a member of scientific academies such as the Brazilian Academy of Accounting Sciences and the International Neopatrimonial Scientific Association (ACIN), where he promoted collaborative research and the training of new generations of accountant-researchers.

In short, Lopes de Sá's intellectual output not only enriched the theoretical foundation of accounting but also contributed to its consolidation as an applied social science. His integrative approach, which articulates history, logic, and ethics, constitutes an essential reference for those seeking to understand accounting beyond its technical dimension. As Chaves da Silva (2020) affirms, his work is a permanent invitation to critical thinking, scientific rigor, and a commitment to social transformation.

### 2.6. Teaching

In his teaching practice, Antônio Lopes de Sá has stood out for his pedagogical innovation and ability to integrate theoretical content with practical experiences. He has designed and updated academic programs that promote reflective and contextualized learning, allowing students to develop critical and ethical competencies. His interdisciplinary approach to teaching stimulates a deep understanding of accounting as a social science, strengthening the preparation of future professionals to face the complex challenges of the current economic and regulatory environment. According to Nepomuceno (2019), Lopes de Sá conceived teaching as a tool for intellectual transformation, in which accounting knowledge should be transmitted with logical rigor and ethical commitment. Furthermore, his pedagogical approach was based on autonomy of thought, conceptual clarity, and the articulation between theory and practice, elements that have influenced generations of accountants in Latin America.

## 3. EDITING ACCOUNTING HISTORY PUBLICATIONS

A fundamental part of Antônio Lopes de Sá's academic legacy lies in his work as editor and coordinator of specialized publications on accounting history. His work has enabled the dissemination and consolidation of relevant historical research, promoting quality and scientific rigor in this field. Through the publication of specialized books and journals, he has facilitated the creation of spaces for academic dialogue and debate that strengthen the discipline and enrich the international bibliographic collection. According to Nepomuceno (2019), Lopes de Sá promoted a critical and systematic vision of accounting history, integrating philosophical and epistemological elements that allowed for a reinterpretation of the origins and evolution of accounting as a social science. Among his most notable contributions is the coordination of collective works that bring together research by Ibero-American authors, promoting a regional and pluralist perspective. Furthermore, his participation in editorial boards of scientific journals has been key to establishing quality standards and encouraging the publication of original works in accounting history. Lopes de Sá also promoted the recovery of classical texts and the translation of fundamental works, facilitating access to historical sources and strengthening the academic training of new generations of accountants and researchers. His editorial approach was characterized by a commitment to scientific ethics, methodological rigor, and openness to interdisciplinary dialogue, consolidating his position as a benchmark in contemporary accounting historiography.

### *3.1. Leadership*

Antônio Lopes de Sá's leadership transcends the institutional framework to establish himself as an intellectual benchmark in the accounting field. His influence is evident in the training of new generations of academics and professionals, who find in his work a model of ethical commitment and academic excellence. As Chaves da Silva (2020) points out, his thinking has inspired researchers throughout Latin America, consolidating a school of thought that asserts the scientific autonomy of accounting. Lopes de Sá was the founder and president of the International Neopatrimonialist Scientific Association (ACIN), an academic network that brings together researchers from Latin America and Europe and has been instrumental in the dissemination of neopatrimonialism as an epistemological movement. His leadership was also reflected in his participation in international conferences, where he presented papers on accounting theory, history, and professional ethics, generating spaces for critical reflection on the role of accounting in society. He also mentored numerous researchers, promoting the formation of academic communities committed to rigorous research and social responsibility. His ability to articulate collaborative networks, promote editorial projects, and foster critical thinking position him as a key figure in the renewal of Latin American accounting thought. As Nepomuceno (2019) asserts, his legacy lies not only in his publications but also in the intellectual and ethical imprint he left on those who shared his vision of accounting for the common good.

### *3.2. Recognition*

The numerous awards and recognitions bestowed upon Antônio Lopes de Sá demonstrate the value and impact of his work on academia and the accounting profession. National and international institutions have recognized his contributions in terms of research, teaching, and professional leadership. Among his most notable accolades are the International Accounting Award granted by the Inter-American Accounting Association (AIC), recognition by the Ordem dos Economistas do Brasil, and his inclusion as an honorary member in scientific academies in Portugal, Spain, and Argentina. These recognitions reflect not only the quality of his scientific output but also his ongoing dedication to training and institutional development, consolidating his position as a key figure in the evolution of accounting in Latin America.

According to Nepomuceno (2019), Lopes de Sá's work has been fundamental to consolidating scientific and humanistic accounting, which has earned him the respect of the international academic community. His influence has transcended borders, and he has been cited at international conferences and in high-impact indexed publications. Furthermore, his role as founder of the International Neopatrimonialist Scientific Association (ACIN) has been recognized as a milestone in the institutionalization of Latin American accounting thought.

## 4. CONTRIBUTIONS BEYOND HIGHER EDUCATION

Beyond the academic sphere, Antônio Lopes de Sá has extended his contributions to society through advisory, consulting, and collaboration projects with public and private organizations. His work has influenced the promotion of responsible and ethical accounting practices, as well as the strengthening of public policies related to accounting education and the accounting profession. He actively participated in the development of regulatory frameworks for public accounting in Brazil and advised local governments on the implementation of transparent and efficient accounting systems.

He has also participated in social initiatives that seek to promote a professional culture based on integrity and social commitment, reaffirming the transformative role of accounting in building more just and transparent societies. As Chaves da Silva (2020) points out, Lopes de Sá understood accounting as a tool for social emancipation, capable of contributing to human development and economic equity. His legacy is reflected in the training of generations of accountants committed to ethics, justice, and the common good.

In short, Lopes de Sá's recognition and social contributions consolidate his position as an integral figure in the history of accounting. His thought and actions have left a profound mark on academia, institutions, and society, projecting a vision of accounting as a science at the service of humanity.

## 5. CONCLUSION

The thought of Antônio Lopes de Sá constitutes one of the most sophisticated and comprehensive manifestations of Latin American accounting philosophy. Through a vast, rigorous, and systematically articulated body of work, the Brazilian author not only offered an epistemological response to the challenges of accounting knowledge but also proposed an ontology of equity as a logical, economic, and social phenomenon. His neopatrimonialist theory, conceived as a transcendence of classical Italian patrimonialism, represents a foundational milestone in the pursuit of autonomous, critical, and scientifically grounded accounting.

The General Theory of Accounting Knowledge (1992) embodies the culmination of his intellectual project: a doctrinal framework composed of axioms, theorems, and equity functions that allows for the interpretation of corporate wealth from a systemic and humanistic perspective. This approach contrasts significantly with the dominant Anglo-Saxon currents, characterized by a market-oriented normative utilitarianism, and challenges the predominance of international standards imposed from a logic alien to the economic contexts of the Global South.

Lopes de Sá was also a tireless educator and educator, whose work influenced generations of accountants and academics, especially in Brazil, Colombia, Argentina, Portugal, and Italy. His legacy lives on through research networks like ACIN, and his approach continues to be studied, adapted, and projected toward new realities, especially those that demand accounting committed to ethics, social justice, and integral prosperity.

Reclaiming Lopes de Sá's thought is not an act of nostalgia, but a critical demand for rethinking accounting as a social science. In times of financial crisis, technological disruption, and loss of institutional trust, his work offers keys to reconnecting accounting with its essential function: the truthful, logical, and responsible interpretation of assets as the basis for economic and human sustainability.

The work of Antônio Lopes de Sá represents a turning point in the philosophical and epistemological renewal of accounting from Latin America, by advancing a perspective that transcends the dominant technical-instrumental reductionism within the discipline. His approach is grounded in the construction of a scientific theory of accounting based on logical, ethical, and social principles, in which the patrimonial phenomenon is understood not merely as an object of measurement, but as an expression of dynamic relationships among wealth, management, and social responsibility. In this sense, his thought contributes to reconfiguring accounting as an autonomous field of knowledge, endowed with its own epistemological foundations, rather than being merely subordinated to normative or market-driven demands. Furthermore, his legacy promotes a critical agenda from the Global South that emphasizes the need to contextualize the production of accounting knowledge by incorporating cultural, social, and historical dimensions. This perspective opens new avenues for disciplinary renewal oriented toward relevance, interdisciplinarity, and the strengthening of accounting's scientific identity in emerging contexts.

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