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JACK ALBERTO ARAUJO ENSUNCHO: THE CAREER OF A MULTIFACETED PIONEER IN PUBLIC ACCOUNTING

Orlando Carmelo Castellanos Polo¹, Nelvis Ester Navarro Charris², Enoc Barrientos Perez³, Yuly María Castro Asmar⁴, Oscar Tarrillo Saldaña⁵, Roberto Carlos Díaz Alonso⁶, Rosas Carranza Guevara⁷, William Martín Chilón Camacho⁸, Héctor Leonardo Gamarra Ortiz⁹

¹Professor at the Luis Amigo Catholic University, Faculty of Administrative Sciences, economic and accounting, Medellín, Colombia. Email: Orlando.castellanospo@amigo.edu.co, Orcid: <https://orcid.org/0000-0002-3129-1942>

²Profesora investigador de la Universidad de la Costa, Colombia. Email: mnavarro4@cuc.edu.co, Orcid: <https://orcid.org/0009-0004-5536-7966>

³Profesor investigador de la Universidad del Atlántico, Colombia. Email: enocbarrientos@mail.uniatlantico.edu.co, Orcid: <https://orcid.org/0009-0000-8613-5552>

⁴Profesora de la Corporación Universitaria Minuto de Dios (UNIMINUTO), Colombia. Email: yuly.castro.a@uniminuto.edu, Orcid: <https://orcid.org/0000-0002-7555-7781>

⁵Professor at the National University of Cajamarca, Perú. Email: otarrillos@unc.edu.pe, Orcid: <https://orcid.org/0000-0003-2097-4235>

⁶Profesor investigador de la Universidad de la Costa, Colombia. Email: rdiaz1@cuc.edu.co, Orcid: <https://orcid.org/0000-0003-0565-2529>

⁷Professor at the Toribio Rodríguez National University of Mendoza in Amazonas, Perú. Email: Rosas.carranza@untrm.edu.pe, Orcid: <https://orcid.org/0000-0002-5594-8902>

⁸Professor at the National Autonomous University of Chota, Perú. Email: wchilonc@gmail.com, Orcid: <https://orcid.org/0000-0002-9294-4249>

⁹Professor at the National University of Cajamarca, Perú. Email: hgamarra@unc.edu.pe, Orcid: <https://orcid.org/0000-0003-0081-9772>

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Corresponding Author: Orlando Carmelo Castellanos Polo
Orlando.castellanospo@amigo.edu.co

ABSTRACT

This article presents an academic biographical study of Jack Alberto Araujo Ensuncho, a Colombian public accountant whose leadership and commitment have significantly contributed to strengthening the accounting profession in Colombia. Through narrative and documentary analysis, it reconstructs his career as a professor, researcher, union leader, and promoter of critical thinking in public accounting. The article highlights his contributions to higher education, his ethical defense of the profession, and his role in consolidating academic and institutional platforms for accounting debate. The research is framed within the biographical methodology of historical accounting studies, contributing to an understanding of the role of intellectual figures in the development of the discipline in emerging contexts. It concludes that Araujo's work and legacy constitute a reference for new generations of accountants committed to social transformation and critical thinking in Latin

America.

KEYWORDS: Jack Alberto Araujo Ensuncho; public accounting; accounting history; union leadership; critical thinking in accounting; Colombia.

1. INTRODUCTION

Public accounting has historically traversed two tensions: its function as a technical instrument serving the accumulation of capital and its potential as a social practice for transformation and justice. Along the way, actors have emerged who have challenged the merely instrumental tradition of accounting, embracing a critical, humanistic, and situated perspective. Latin America, as a region plagued by profound inequalities, conflicts, and resistance, has been the scene of important reconfigurations in accounting thought, where the biographies of committed professionals become vital sources for understanding the future of the discipline in emerging contexts.

One of these protagonists is Jack Alberto Araujo Ensuncho, a Colombian public accountant whose professional, academic, and professional career has significantly contributed to strengthening the ethical, critical, and pedagogical framework of public accounting in Colombia. His active participation in debates on accounting training, his defense of the profession as a public practice committed to social issues, and his leadership in professional arenas position him as an essential reference within contemporary Latin American accounting thought.

The need to document and analyze his contribution is part of a line of research that values biographical studies as an epistemological tool for the history of accounting. As proposed by Carnegie and Napier (1996), the biographical approach allows us to examine how individuals have influenced the development of accounting thought, recognizing that accounting knowledge is neither ahistorical nor neutral, but deeply linked to its social, cultural, and political contexts. In this sense, studying the life and work of Araujo Ensuncho not only entails an exercise in historical recovery but also a reflective contribution to the role of the accountant in today's society.

Accounting, understood as a social and historical practice, has evolved not only through technical and regulatory developments but also through the commitment of professionals who have defended its public, critical, and transformative dimension (Franco Ruiz, 2009; Chiapello, 2007). In the Colombian case, this process has been influenced by educational reforms, transformations of the state apparatus, social movements, and disputes over the very meaning of the profession. Araujo has actively participated in these processes from various perspectives: university teaching, research, reflective writing, and union participation as a mechanism for influencing professional policy.

This article aims to reconstruct, using a documentary biographical approach, the main milestones in the career of Jack Alberto Araujo Ensuncho, highlighting his contributions to the ethical training of public accountants, his critical thinking in the face of the commodification of the profession, and his defense of accounting as a social science with public responsibility. To this end, we draw on primary sources (interviews, academic and professional publications) and secondary sources (context analysis, cross-references, and previous studies) to situate his work within the historical and institutional framework of accounting in Colombia.

This research is based on a critical perspective on accounting, which questions its technical neutrality and emphasizes its political and social dimension (Gómez Villegas & Urrutia Montoya, 2014; Muñoz Giraldo, 2010). From this perspective, the accountant is not merely a recorder of economic facts, but a decision-maker, interpreter of reality, and active participant in shaping development models. Araujo's biography, read from this perspective, allows us to understand how ethical and professional commitment can influence the transformation of accounting practices and the consolidation of a discipline serving the public interest.

Furthermore, this work addresses the scarce production of biographical studies in Latin American accounting history, a debt still pending in the regional academic field (Parker, 1980; Carnegie, 2014). As Rodríguez (2012) points out, making visible the trajectories of accountants who have influenced the institutional and social life of the country is an urgent task to build a professional memory that engages with the challenges of the present. Araujo Ensuncho represents precisely that figure who articulates knowledge, action, and ethics, and whose work transcends the technical to question the meaning of being an accountant in the 21st century.

In a global context marked by financialization, the crisis of legitimacy of the professions, and the weakening of ethical values in accounting practice, recovering and analyzing figures like Araujo is essential. His commitment to critical, public, and local-aware accounting opens the way for more comprehensive accountant training and strengthens the ties between the accounting profession and communities. As Chiapello (2007) suggests, accounting should be considered not only as a representation technique, but also as an instrument of emancipation.

Therefore, this article seeks not only to pay tribute to Jack Araujo, but also to revalue his thought and actions as input for the academic, professional, and

social agendas of public accounting in Colombia and Latin America. Araujo's life is not limited to a distinguished professional career; rather, it embodies an ethical and political proposal for meaningful accounting, capable of engaging with contemporary problems from a critical, Latin American, and deeply human perspective.

2. LIFE AND ACADEMIC CAREER

The professional life of Jack Alberto Araujo Ensuncho constitutes a fundamental reference for understanding the academic and professional development of public accounting in Colombia from a critical, ethical, and transformative perspective. His career has been marked by a firm commitment to accounting education, Latin American thought, and the defense of the profession as a public service oriented toward the common good (Franco Ruiz, 2009; Rodríguez, 2012). This section addresses his academic training, his work as a teacher and researcher, and his leadership in professional and university settings.

Figure N.1 Photo by Jack Araujo.



Source: jackaraujo's website (2025.)

2.1. Academic and intellectual training

Jack Araujo Ensuncho is a certified public accountant from the National School of Accounting in Barranquilla (now part of the University of Atlántico). He holds a PhD in Business Management from the Sorbonne University in Paris, France. He is also the former Dean of the School of Public Accounting at the University of Cauca. He is also the former Dean of the School of Public Accounting at the Autonomous University of Medellín. He is also the former head of the Department of Public Accounting

at the School of Economics at the University of Antioquia in Medellín. He has served as a Statutory Auditor, Consultant, and Advisor to numerous companies nationwide. He has been a professor and researcher at the School of Economics at the University of Antioquia for 25 years. He has written several books, including: *Public Accounting*, *Yankee Monopoly in Colombia*, *Accounting Theory and Research*; *The Budget, Administrative Control Technique*; *The Colombian Model: Comprehensive Adjustments for Inflation* (co-author); and *Social Accounting*. Written and published nearly 80 articles in national and international journals.

In a context where public accounting was beginning to consolidate itself as a university discipline (Muñoz Giraldo, 2010), from his formative years, he displayed an inclination toward the study of the social, political, and ethical dimensions of the accounting profession. This critical sensibility led him to delve deeper into areas such as accounting epistemology, social accounting, and education with a Latin American focus. He complemented his training with studies in pedagogy, participation in critical thinking seminars, and involvement with academic groups committed to a more humane, public, and liberating accounting (Gómez Villegas & Urrutia Montoya, 2014).

His formative process was not limited to the classroom; much of his thinking was forged through academic debate, the reading of critical authors such as Paulo Freire, Enrique Dussel, Edgar Morin, and José Luis Coraggio (Freire, 1970; Dussel, 1998), as well as through his active participation in alternative accounting education events, both in Colombia and other Latin American countries. This experience consolidated him as a public intellectual within the accounting field, capable of articulating theoretical reflection and social praxis.

2.2. Teaching experience and academic work

Araujo has been a professor at several higher education institutions in Colombia, as well as professor of postgraduate courses at the University of Cartagena, the University of Medellín, the Technological University of Pereira, the University of Antioquia, and EAFIT University. He has also been a speaker at numerous seminars, symposia, conferences, and universities nationally and internationally. He has taught courses on accounting theory, professional ethics, public accounting, Latin American accounting thought, and social control (Muñoz Giraldo, 2010). His teaching work has focused on the training of critical public accountants, aware of their social role and committed to the

transformation of their contexts.

His teaching methodology has been characterized by dialogue, problematization, and the integration of theory and practice (Freire, 1970). Araujo has promoted the use of case studies, ethical deliberation exercises, current events analysis, and the reading of philosophical texts applied to accounting. In his classes, the classroom becomes a space for collective reflection where students are encouraged to consider the country, justice, and the role of the accountant beyond technical records (Gómez Villegas & Urrutia Montoya, 2014).

In addition to his teaching, he has led research groups and study groups in areas such as social accounting, public policy, citizen oversight, and southern epistemologies (Franco Ruiz, 2009). He has tutored undergraduate theses, master's theses, and applied research projects that link accounting to real-life social issues, such as poverty, inequality, corruption, and environmental sustainability (Chiapello, 2007).

He has spoken at numerous national and international conferences, standing out for his conceptual clarity, ethical approach, and ability to bridge the gap between technical accounting knowledge and the moral dilemmas of the contemporary world. He has also published articles, book chapters, and essays addressing topics such as the reconfiguration of the role of the public accountant, ethics education at the university, critical thinking in accounting, and the decolonization of accounting knowledge (Rodríguez, 2012).

2.3. Union leadership and institutional commitment

Jack Araujo's commitment has not been limited to the university classroom. He has played an active role in strengthening the public accounting profession in Colombia, participating in professional associations, accounting think tanks, and citizen groups that seek to influence public policies regulating the practice of accounting (Muñoz Giraldo, 2010).

He has held several management and union leadership positions. He is the former Director of the Internal Control Office at the University of Antioquia. He is also the National Vice President of the Colombian College of Public Accountants. He is also the National President of C-cinco: Colombian Center for Accounting Research. He is also a former member of the Academic Committee of the Icfes (National Institute of Statistics and Census). He is also the Editorial Board member of the *Legis*

magazine of *El Contador*. He currently runs his own business consulting and advisory office. He is also the director of his own virtual continuing education center.

He co-founded academic and professional platforms that advocate for accounting with an ethical and socially responsible approach. He participated in public debates on bills that modify the professional practice of accounting, always defending the public and social nature of the profession. He has also promoted coordination between universities, civil society, and the state, based on the principle that accountants cannot be indifferent to the structural injustices affecting the country (Rodríguez, 2012).

In institutional settings, he has served as an academic director, coordinator of public accounting programs, and curriculum advisor. His work has focused on improving the quality of accounting education, strengthening socially relevant research, and ensuring that curricula respond to the ethical, environmental, and political challenges of the 21st century (Franco Ruiz, 2009). In all these settings, Araujo has championed university autonomy, critical education, and Latin American thought as the basis for an accounting practice committed to social transformation (Chiapello, 2007).

In short, Jack Alberto Araujo Ensuncho's life and academic career reflect a coherence between thought, action, and ethical commitment. His work as an educator, researcher, and professional leader makes him a key figure in understanding the transformative potential of public accounting in Colombia and Latin America.

3. FEATURED RESEARCH AND PUBLICATIONS

Jack Alberto Araujo Ensuncho is recognized as a fundamental figure in the academic and professional development of public accounting in Colombia. His work transcends mere professional practice to become a pillar in the theoretical and methodological construction of the accounting discipline in the country. Since the 1970s, Araujo has promoted a critical and scientific perspective that has influenced the way accounting is conceived and taught, orienting it toward a robust social and epistemological function. In this sense, his contribution has been crucial in consolidating public accounting as an autonomous, rigorous profession contextualized in Colombian economic and social realities (Araujo, 1984; Escobar & Rincón, 2016).

Figure N.2 Jack Alberto Araujo Ensuncho's contributions to academic development.

Year	Qualification	Main contribution
1976	Public accounting, a Yankee monopoly in Colombia	Criticism of foreign influence on the accounting profession in Colombia, proposing an approach of autonomy and sovereignty.
1984	The scientific method in the study of the evolution of accounting thought	Application of the scientific method to analyze the evolution of accounting as a discipline.
1989	Social balance sheet, its analysis and interpretation	Development of the concept of social balance sheet as an accounting tool for corporate social responsibility.
1992	Colombian model of comprehensive inflation adjustments: accounting and tax	Proposal and analysis of the accounting-tax model for inflation adjustments in Colombia.
1994	A new accounting paradigm for Colombia: the usefulness of information (Decree 2649)	Critique and proposal to improve the usefulness of accounting information under the Colombian legal framework.
1995	Social accounting and its components (human resources, social and environmental balance)	Consolidation of social accounting as a comprehensive approach that incorporates human, social, and environmental aspects.
1997	What accounting is and what it is not	Conceptual clarification on the essence and limits of accounting as a discipline.
1999	Social Accounting. Second Edition	Deepening the understanding of social accounting, reaffirming its importance and development.
2004	Colombia and social accounting	Analysis of the adoption and development of social accounting in Colombia, emphasizing professional social responsibility.
2007	Resources: object of study of accounting	Reflection on accounting focused on resource management and valuation, reinforcing the social function of the discipline.
2015	Jack Alberto Araujo Ensuncho's contributions to academic and professional development	Evaluation of its impact on academia and trades, highlighting its leadership and thinking

Fountain: Own elaboration.

One of his most significant contributions lies in his innovative approach to accounting theory. In his landmark article, "What Is and Is Not Accounting?" (Araujo, 1984), the author redefines accounting from a systemic and communicational perspective, describing it as an information system that integrates four essential components: the communicator (the accountant), the media (instruments and technologies), the message (reports and financial statements), and the users (administrators, investors, among others). This approach breaks with traditionalist and mechanistic views that reduced accounting to a simple record of economic transactions, positioning it instead as a dynamic communication process that reflects the social and economic interactions within an organization. This redefinition has profound implications for both professional practice and academic training, as it establishes an epistemological foundation that allows for research and understanding of accounting in its communicative and social dimensions (Araujo, 1984; Araujo, 2007; Escobar & Rincón, 2016).

In addition to his work in accounting theory,

Araujo Ensuncho has been a pioneer in the introduction of social and environmental accounting in Colombia. In 1995, his publication "La contabilidad social" (Social Accounting) marked a turning point by proposing an expansion of the traditional accounting framework, incorporating human resource accounting, social accounting, and environmental accounting. Later, in his books "Teoría Contable" (Araujo, 2007) and "Contabilidad Ambiental" (Environmental Accounting) (Araujo, 2010), he consolidated the epistemological and methodological foundations of this current of thought, orienting it toward sustainability and corporate social responsibility. This approach responds to a global need to hold organizations accountable not only for their economic results but also for their social and environmental impact. His proposal adapted international practices, especially French ones, to the Colombian context, thus promoting a more comprehensive and ethical accounting approach (Araujo, 1995; Araujo, 2010; Escobar & Rincón, 2016).

In epistemological terms, Jack Alberto Araujo has

defended the idea that the object of study in accounting should not be wealth, assets, or simply information, but rather resources. This epistemological perspective implies a conceptual shift that allows for a more in-depth and scientific analysis of accounting, considering resources as key elements for decision-making and business management. By redefining the object of study, Araujo contributes to strengthening the theoretical basis of accounting, promoting a discipline that not only records economic facts but also interprets and assesses economic reality from a multidimensional perspective (Araujo, 2011).

His contributions also extend to the academic and professional spheres, where he has been a tireless promoter of accounting research in Colombia. He was an active member of the Colombian Center for Accounting Research (CCINCO), founded in 1987, an organization that played a decisive role in promoting and consolidating scientific research within the Colombian accounting profession. Through his work in this and other forums, Araujo fostered the development of critical and reflective accountants capable of contributing not only to professional practice but also to the generation of scientific knowledge relevant to the national reality (Escobar & Rincón, 2016).

In his numerous publications, including his first book, *Public Accounting, Yankee Monopoly in Colombia* (1976), Araujo denounced external influences and the lack of scientific autonomy in the national accounting profession, proposing a path of theoretical and methodological independence. Subsequently, works such as *Accounting Research* have offered methodological tools to strengthen research in the discipline, positioning public accounting not only as a professional practice, but as a field of rigorous and systematic knowledge (Araujo, 1976; Araujo, n.d.).

He was a transformative agent in Colombian public accounting, whose ideas and proposals remain relevant and are the subject of study and debate in academia and the profession. His legacy is a call to understand accounting as a scientific discipline that fulfills a social and ethical function, integrating epistemological analysis with social and environmental responsibility, and promoting academic training focused on research and constructive criticism. This contribution is especially relevant in the current context, where accounting must respond to complex global challenges and contribute to sustainable development and social justice.

Her research demonstrates a critical approach to

accounting from two fundamental perspectives: on the one hand, the need to construct a social and environmental accounting approach that transcends traditional financial logic and actively engages with measuring the human, community, and ecological impact of organizations; and on the other, a denunciation of the imperialist domination exercised by foreign firms, especially North American firms, over the Colombian accounting profession, which has generated structural and epistemic dependency. Both approaches converge in a proposal for the transformation of public accounting as a discipline and practice, oriented not only toward recording figures but also toward intervening in social processes with ethical responsibility, professional sovereignty, and socio-environmental justice.

In the United States, authors such as Robert W. Gray, Jeffrey Unerman, David Owen, and Robert H. Chenhall have contributed significantly to the theoretical and empirical development of social and environmental accounting, echoing the critique put forward by Jack Araujo Ensuncho in Latin America regarding the financial reductionism of accounting practice. Gray et al. (1996) argue that accounting should expand toward a dimension of social responsibility, recording and disclosing social and environmental impacts as part of an ethical commitment to society. Similarly, Unerman and O'Dwyer (2007) argue that critical accounting should challenge corporate power structures that perpetuate inequalities and ecological damage, which connects directly with Araujo's critique of the foreign accounting monopoly in Colombia. Through these convergences, it is evident that voices are emerging in both the Global North and the Global South advocating for transformative accounting—not only technical but also political—capable of addressing the crises of capitalism and redefining the role of the public accountant as an agent of social change.

3.1. Teaching

The teaching provided by Jack Alberto Araujo Ensuncho has been fundamental to academic training in public accounting in Colombia, consolidating a critical, scientific, and contextualized approach to the discipline. His teaching and training work has transcended the mere transmission of technical knowledge to foster in his students a reflective, analytical, and committed attitude toward the social function of accounting. Araujo understands teaching as a process that articulates theory, practice, and research, aimed at developing professionals capable of understanding the complexity of the economic, social, and

environmental context in which they operate (Escobar & Rincón, 2016).

One of the distinctive characteristics of his teaching method is the incorporation of epistemological thinking into accounting training. For Araujo, it is not enough to learn how to manage standards or procedures; it is essential for the public accountant to understand the purpose and scope of his or her discipline. Therefore, in his courses and workshops, he emphasizes the need to critically analyze the theoretical foundations of accounting, the nature of its objects of study, such as resources, and the ethical and social implications of professional practice (Araujo, 2007; Araujo, 2011). This perspective allows students to develop a comprehensive and scientific view of accounting, moving away from a merely technical or instrumental training.

Furthermore, Araujo has promoted the integration of social and environmental accounting in teaching as essential components in the training of public accountants. His works *Social Accounting* (1995) and *Environmental Accounting* (2010) are key resources in his educational strategy, focusing on topics of social responsibility, sustainability, and environmental management. This approach responds to the growing global demand for professionals who not only manage financial information but also contribute to sustainable development and business ethics (Araujo, 1995; Araujo, 2010). Thus, his teaching fosters critical awareness and social commitment in future accountants, essential elements in the contemporary context.

The promotion of research as an integral part of training is another central focus of Araujo Ensuncho's teaching. He has championed the idea that public accounting should be a discipline with a solid scientific foundation, and therefore, research should be at the heart of academic training. Through his courses, seminars, and consulting sessions, he has promoted the development of research skills in students, providing them with methodological tools for generating their own, contextualized knowledge (Araujo, n.d.; Escobar & Rincón, 2016). This approach contributes to training professionals who are not only fit for practice, but also capable of innovating and contributing to the evolution of the discipline.

Araujo's teaching is characterized by its emphasis on intellectual autonomy and critical thinking. He encourages his students to question established paradigms, critically analyze accounting standards, and position themselves as agents of change within the professional field. This pedagogical legacy has

contributed to the development of generations of public accountants with a more reflective, ethical, and committed approach to Colombian and global social reality (Escobar & Rincón, 2016).

4. EDITING ACCOUNTING HISTORY PUBLICATIONS

The history of accounting has established itself as a fundamental discipline for understanding the evolution of the profession, its practices, and its social, economic, and cultural impact. In this sense, the publication of specialized journals on the history of accounting plays a crucial role in systematizing and disseminating historical knowledge, as well as strengthening critical analysis and professional identity. According to Jack Alberto Araujo Ensuncho, the historical recovery of accounting should not be limited to the compilation of facts but should also delve into the epistemological and critical analysis of its evolution, establishing a dialogue between accounting practices and their social and economic contexts (Araujo, 2007; Araujo, 2011).

One of the most important challenges in publishing accounting history texts is maintaining a balance between historical rigor and relevance to contemporary training and practice. Araujo emphasizes that accounting history should be a tool that allows professionals and academics to understand the theoretical foundations and paradigmatic shifts in the discipline, thereby promoting critical and scientific training (Araujo, 2007). This vision coincides with international perspectives that demand publications with high methodological quality and interdisciplinary reflection (Carnegie & Napier, 2010; Chambers & Chalus, 2013).

From Araujo's perspective, publishing in accounting history should foster dialogue between different fields of knowledge and disciplines, including environmental and social accounting, areas in which he has made significant contributions. In his work *Environmental Accounting* (2010), Araujo argues that accounting history should incorporate these dimensions to understand not only the technical evolution but also the social and ethical function of accounting, essential elements today (Araujo, 2010). Thus, publications should reflect this breadth and promote the integration of new perspectives that enrich the discipline.

Likewise, rigorous peer review is essential to ensure the scientific validity of historical accounting studies. Araujo emphasizes that this process must go beyond simple technical evaluation, integrating criteria that assess the epistemological depth and

social relevance of the research (Araujo, 2011). This position strengthens the role of publishing as a quality filter and promoter of critical research, in line with international publishing best practices (Neu, 1991).

It highlights the importance of accessibility and the dissemination of historical knowledge through modern and open formats, allowing it to reach a broad and diverse audience. Digitization and open access are key tools for democratizing information and fostering global academic participation (Araujo, 2011). Publishing, therefore, must accompany these trends to fulfill its social and academic function.

4.1. Leadership

The leadership of Jack Alberto Araujo Ensuncho has been a determining factor in the consolidation and strengthening of public accounting in Colombia, both in the academic and professional spheres. Recognized for his integrative vision and commitment to the scientific and critical training of public accountants, Araujo has exerted significant influence in the direction of academic, editorial, and professional projects that seek to raise the standards of the profession and foster ethical and social reflection in the accounting practice (Escobar & Rincón, 2016).

One of the most outstanding aspects of his leadership is his ability to articulate accounting theory with socioeconomic reality, promoting an educational model that fosters interdisciplinarity, research, and critical analysis. Under his guidance, the integration of emerging areas such as environmental and social accounting has been promoted, recognizing the importance of accounting professionals as agents of change who contribute to sustainability and corporate social responsibility (Araujo, 2010). This vision has led to the creation of academic programs and training spaces that foster reflective thinking and intellectual autonomy.

Jack Alberto Araujo Ensuncho roundly rejects the claims of those who monopolize the fiscal auditing and external auditing of companies that control a significant portion of national production. He emphasizes that regulations, trade associations, accounting schools, and public accounting firms appear as an effect, not a cause, of the profession's development itself. He advocates a nationalist struggle, which will not be short-lived, until true autonomy and independence are achieved for the Colombian public accounting profession. Hence, he places importance on the imperative need to continue the union struggle until the Colombian parliament establishes the nationalist project under

consideration as a law of the republic (Araujo, 2010).

He has also served as a leader in editing and publishing key works that have informed the theoretical framework of public accounting, facilitating access to up-to-date and rigorous knowledge for students, researchers, and practitioners. His role as editor and coordinator has been key to promoting scientific quality, interdisciplinarity, and the dissemination of critical perspectives, thus contributing to the development of a strong and committed academic community (Araujo, 2007; Araujo, n.d.).

Her leadership has been demonstrated through her active participation in professional associations, where she has promoted initiatives aimed at ongoing development, professional ethics, and the recognition of accounting as a strategic discipline for the country's economic and social development. Her approach has been oriented toward strengthening professional identity and promoting ethical and social commitment, positioning accounting as an indispensable tool for transparency and good governance (Escobar & Rincón, 2016).

It is noted for its commitment to training future leaders in public accounting, fostering in its students skills in research, critical analysis, and ethical decision-making. This educational legacy contributes to the development of professionals prepared to face contemporary challenges and assume leadership roles in their work and academic environments (Araujo, 2011). It is characterized by an integrative, ethical, and transformative vision that has profoundly influenced training, research, and professional development in public accounting in Colombia. Its contribution has been crucial in building a more conscious, scientific, and committed profession, committed to social welfare.

4.2. Recognition

He has received various awards that reflect his outstanding academic and professional career in public accounting, both in Colombia and internationally. These recognitions validate his contributions to research, teaching, publishing, and the development of accounting theory, consolidating his position as a key figure in strengthening the discipline.

Among his most significant honors are the distinctions awarded by Colombian universities and professional organizations recognizing his work in promoting accounting research and the comprehensive training of public accountants. For example, the Universidad Cooperativa de Colombia, where Araujo has developed much of his academic

career, has recognized his commitment to scientific and ethical education, granting him recognition for his leadership in academic programs and intellectual output (Escobar & Rincón, 2016).

His work in the field of environmental accounting and accounting theory has also been recognized at national and international conferences and symposia, where he has been invited as a keynote speaker and academic consultant. These participations have contributed to the dissemination of his ideas and the strengthening of the integration of new perspectives in contemporary accounting, and he has received awards for his research excellence (Araujo, 2010; Araujo, 2009).

Additionally, Araujo has been recognized for his contributions to the editing and dissemination of specialized publications on accounting history and theory, a task that has helped consolidate a rigorous and diverse academic space. His editorial leadership has been praised by colleagues and institutions, who value his ability to foster critical debate and interdisciplinarity (Escobar & Rincón, 2016).

Figure N.3 Tribute to the contribution to the creation of the public accounting program at the Luis Amigo Catholic University (March 2025).



Fountain: Website jackaraujo.com.

These recognitions not only demonstrate Araujo Ensuncho's professional excellence, but also his ethical and social commitment to public accounting, understood as a discipline that must respond to the challenges of sustainable development and social responsibility (Araujo, 2010). In this way, his profile stands out as a benchmark in building a profession that is more conscious of and committed to its context.

4.3. Contributions beyond higher education

His contributions transcend this field to significantly impact professional practice, social responsibility, and sustainable development in Colombia and the Latin American region. His comprehensive approach has promoted the active

connection of accounting with social, environmental, and ethical issues, generating an impact in diverse sectors beyond the university classroom.

One of Araujo Ensuncho's most significant contributions in this regard is his promotion of environmental and social accounting, emerging disciplines that seek to integrate the ecological dimension and commitment to sustainability into accounting processes. This perspective has influenced companies, organizations, and governments that adopt responsible and transparent accounting practices, promoting conscious management of natural resources and the mitigation of environmental impacts (Araujo, 2010). Thus, his work has helped consolidate an accounting approach that responds to the contemporary challenges of the climate crisis and sustainable development.

Araujo has also been active in professional and trade associations, advising public and private organizations on the implementation of regulations and controls that improve financial transparency and business ethics. His experience has been key to strengthening corporate governance and promoting corporate social responsibility, fostering a culture of integrity and social commitment in the productive sector (Escobar & Rincón, 2016).

Jack Alberto Araujo Ensuncho's participation at the University of Antioquia in 1975 constitutes a founding milestone in the history of the Colombian accounting profession. His testimony reveals the deep tensions that plagued the professional practice of public accounting in the country, marked by the dominance of foreign firms and the lack of regulations protecting the autonomy of national accountants. In that context, the establishment of Accountants' Day emerged as a critical response to the North American monopoly on auditing and statutory review, and as a symbolic act that sought to affirm professional identity in the face of foreign models that bore little relation to the country's economic, social, and cultural reality. Araujo Ensuncho clearly recalls the six motivational axes that gave rise to this commemoration: the denunciation of foreign dominance, the need for objective regulation, the critique of general accounting principles, the promotion of research-based education, the production of its own bibliography, and, above all, the construction of a professional conscience. Four decades later, this legacy remains valid, as the threats identified at the time—the imposition of international standards, the weakening of statutory auditing, and the instrumentalization of oversight bodies—continue to be a cause for concern. In this sense, the annual

commemoration of Accounting Day not only honors the collective memory of the profession but also acts as a space for resistance and critical reflection on the current and future challenges facing the profession (Actualicese, 2015).

Figure N.4 Public Accountant Day, University of Antioquia.



Fountain: Website jackaraujo.com

Furthermore, its contribution to scientific dissemination and the dissemination of accounting knowledge has reached a broader audience through the publication of books, articles, and resources accessible to practicing professionals and students, promoting ongoing development and the professionalization of the sector (Araujo, 2005). This editorial work has allowed for greater access to

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conceptual and methodological tools that strengthen the quality of accounting practice in various fields.

5. CONCLUSION

An academic biographical analysis of Jack Alberto Araujo reveals his undeniable influence on the Colombian accounting profession, not only as a teacher and researcher, but also as a leader committed to ethics and critical thinking. His exemplary career demonstrates how intellectual leadership can consolidate spaces for dialogue and strengthen professional identity in emerging contexts. Araujo not only contributed to the academic development of public accounting but also promoted a transformative vision oriented toward social responsibility and critical reflection in the training of new professionals. In this sense, his legacy stands as an inspiring beacon for future generations, promoting an ethical commitment and accounting praxis that is mindful of the social and cultural needs of Latin America. Therefore, the figure of Jack Alberto Araujo constitutes a fundamental reference for understanding the evolution of the discipline in Colombia and its potential to influence processes of social change from both academia and professional practice.

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