L

a contabilidad administrativa (mucho más que costos y presupuestos) es una disciplina en plena evolución. Al respecto resulta muy interesante el artículo de Mohamad Hafiz Rosli, Jamaliah Said y Farahwahida Mohd, titulado [Factors that influence the use of Strategic Management Accounting (SMA) in Malaysian Government-Linked Companies (GLCs)](https://www.researchgate.net/publication/282035041_STRATEGIC_MANAGEMENT_ACCOUNTING_SMA_USAGE_IN_MALAYSIAN_GOVERNMENT-LINKED_COMPANIES_GLCs) (Malaysian Accounting Review, Volume 13 No. 2, 2014).

Los profesores de Universiti Selangor (UNISEL), Universiti Teknologi MARA y Universiti Kuala Lumpur (UniKL), mencionan la contabilidad administrativa tradicional, señalando: “(…) *TMA leads managers to limit their focus to operational issues and downplay their focus on broader issues relating to competitors, products quality, and customers(Bromwich & Bhimani, 1989). Such information was previously deemed important and suffi cient for planning, decision making, and control, but the changing landscape demands a broader scope of information(Cadez & Guilding, 2008; Kaplan & Norton, 1996). A new system is needed to fit to the new dynamic and global environment*. (…)”. Este párrafo nos recuerda que las necesidades de información son cambiantes. Es necesario observar con cuidado los mercados, es decir, los escenarios en los que ocurren los hechos económicos, para poder identificar las insatisfacciones de los usuarios de la información y sus nuevos requerimientos. Los contadores no deben definir la información a presentar y revelar sin auscultar el mercado, porque podrían equivocarse y perder prestigio.

La crisis de la TMA da paso a la Strategic Management Accounting (SMA), la cual “(…) *is a new technique to meet contemporary challenges facing modern companies (Simmonds, 1981). The operating environment of most firms today is more dynamic and competitive compared to a decade ago. Competitors try to outmaneuver each other with new and improved products and services, more efficient manufacturing and service delivery processes, and better quality (Simmonds, 1981). Bromwich and Bhimani (1989) assert that the TMA that focuses on internal orientation is highly quantitative and has not been able to facilitate strategic decisión making and develop organizational competitive advantages. Contrarily, SMA can create considerable value by providing more relevant information required for the success of modern organizations (Guilding, Cravens, & Tayes, 2000). SMA could also improve company profitability and efficiency as shown when Kaplan introduced Activity Based Costing (ABC) and Activity Based Management (ABM); both techniques attempt to determine actual product costs and eliminate non-value added activities(Roslender & Hart, 2002).* (…)”.

Así, modernizándose, la contabilidad administrativa apoya la aprobación de las estrategias empresariales y colabora en el mantenimiento de un control adecuado sobre la organización. En nuestro medio, muchos hablan de ABC, menos de ABM y casi ninguno de SMA. Subestiman la importancia de los contables en las empresas.

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