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artin R.W.Hiebl, en su artículo [*Management accounting as a political resource for enabling embedded agency*](https://www.sciencedirect.com/science/article/pii/S1044500517300124) (Management Accounting Research, Volume 38, March 2018, Pages 22-38) resumen: “*How actors embedded in institutions can change those institutions is known as the paradox of embedded agency. Although academic interest in embedded agency has increased in recent years, what enables actors to engage in embedded agency is still not well understood. One resource that may assist actors in realising embedded agency and overcoming political resistance by opponents to change is management accounting, as management accounting can—among other functions—serve as an important information resource for actors willing to engage in embedded agency. Although the existing literature may not explicitly refer to embedded agency, published research studies are likely to already contain some evidence of the role of management accounting as a resource in institutional work. Thus, this study seeks to survey and re-analyse the existing literature for evidence regarding how management accounting may be used as a political resource that enables embedded agency. For this purpose, the study uses systematic literature review methods and demonstrates why and how management accounting may serve as a political resource in institutional change. The study develops six roles concerning how management accounting may be used as a political resource in the identification of a need for and gaining others’ support for and the implementation of institutional change. It further shows that management accounting may be at interplay with other factors in enabling embedded agency. Finally, the review findings suggest that management accounting may be an important resource not only in legitimising institutional change ex post but also in identifying the need for change, gaining others’ support for change and implementing change.*”

Siempre hemos subrayado que la contabilidad para administrar es la contabilidad administrativa y no la financiera. Ahora tenemos que añadir que ésta puede ser utilizada para cambiar el comportamiento institucional. No nos cuesta trabajo aceptar el planteamiento, pues de antemano estamos convencidos que la información produce efectos irrebatibles en la conciencia humana.

El artículo señala que con fines políticos es posible que 3*.2.1. Management accounting used to increase organisational transparency and control for endogenous and/or exogenous actors; 3.2.2. Management accounting used to increase actors’ efficiency or market/business orientation; 3.2.3. Management accounting used to increase actors’ accountability.*

Cuando se toma conciencia del poder de la contabilidad para influir en el comportamiento organizacional, se abren muchas nuevas oportunidades para los respectivos profesionales, pues ya no se trata del registro de sucesos, del informe o análisis de estos, sino de la transformación que ella puede realizar.

*Hernando Bermúdez Gómez*