M

ientras la arquitectura legal societaria se ha limitado a los órganos principales, la ciencia de la administración ha investigado el efecto de las diversas modalidades que legislaciones más recientes hacen posible. Un ejemplo es la junta directiva. Tuvimos empresas obligadas a organizarla. Hoy los estatutos pueden omitirla. Una sola persona puede desempeñar todos los roles: propietario, director, administrador.

De acuerdo con Georgios Kolias, Nikolaos Arnis y Efstratios Kypriotelis ([*CEO Duality and Firm Distress*](http://www.scirp.org/Journal/PaperInformation.aspx?paperID=92937&#abstract)- OJAcct> Vol.8 No.2, April 2019) “(…) *The double role of this paper is to transfer the discussion from the firm performance to the concept of control. In current literature and from the empirical studies, the notion that prevails is that it is better to split the titles of CEO and chairman. One of the main issues concerns the leadership structure and performance. The argument is that separating the titles of CEO and chairman, the corporate performance will improve. The evidence recommended that the split of CEO/chairman titles strengthens corporate governance and improve performance. In contrast to the previous studies, we focused on the issue of internal control and that unitary leadership structure is associated with internal control of the firm. Unitary leadership improves transparency in accounting reports and enhances efficient control. Apart from the corporate governance structure, it should be noted that the board of directors has basically a triple role of its own, that is to say, it has a management function a monitoring function and the internal control function. Board of directors is the institution that can improve the overall tone of the company, improving the stakeholders’ confidence, and can decrease the accounting irregularities that arose from the hidden information, the appreciation of the assets values and so on. ―Our empirical analysis provides new evidence on the effects of leadership structure, calculating the probability for a firm to go bankrupt. These data suggest that the probability in duality leadership structure increases. In writing this paper, we encounter many issues required further examination. Analyzing the literature and providing empirical results, maybe it does not give us convincing evidence, leaving the issue open for further research. We propose two future extensions compiled accordingly, with the dual nature of this paper*. (…)”

La teoría de las organizaciones y los estudios sociológicos no son bien conocidos por los contadores. Resulta que lo más real de una empresa es el conjunto de personas que obran en ella, llevando a cabo operaciones económicas a través de las cuales se aspira a lograr los objetivos.

En cuanto organizaciones, esto es, conjunto de seres humanos actuando según un plan, podemos registrar muchos rasgos que tienen los individuos, como la cultura, las aspiraciones, los mitos. Si conociéramos cómo se comporta la organización acertaríamos más en la identificación de riesgos y en la evaluación de los controles. Lo contable es económico y esto es social.

*Hernando Bermúdez Gómez*