C

omo se recordará, en el siglo pasado las prácticas contables fueron sistematizadas bajo la dirección de *Paul Franklin Grady*, en el libro que se tituló *Inventario de los principios de contabilidad generalmente aceptados*. Pensamos que este trabajo forma parte de los fundamentos que hicieron posible la serie [Conceptos](https://www.fasb.org/jsp/FASB/Page/PreCodSectionPage%26cid%3D1176156317989), la cual influyó en el *Framework for the Preparation and Presentation of Financial Statements* elaborado por IASC. Estos trabajos fueron considerados para elaborar el [Decreto reglamentario 2649 de 1993](https://www.javeriana.edu.co/personales/hbermude/leycontable/contadores/1993-decreto-2649.doc).

Tratándose de la contabilidad administrativa o de gestión, nos llamó la atención el trabajo de *Kenno, Staci A.; Lau, Michelle C. y Sainty, Barbara J*., publicado en *Accounting Perspectives*, Dec 2018, Vol. 17 Issue 4, p507-553. 47p. DOI: 10.1111/1911-3838.12186, que se denomina [*In Search of a Theory of Budgeting: A Literature Review*](https://www.onlinelibrary.wiley.com/doi/abs/10.1111/1911-3838.12186). En este sus autores concluyeron: “*Based on the comprehensive review of budgeting literature performed, we have identified a plethora of theories applied throughout the budgeting literature. Although the majority of theories can be classified according to the three major theoretical perspectives, the specific theories are themselves diverse and complex. As researchers apply theories from all thought processes, basic backgrounds, and fields of science, a cohesive theory of budgeting still does not exist today. Despite a lack of a unifying theory, we do find research grounded according to a systematic approach gives rise to groups of studies (e.g., participative budgeting, budget‐based incentives, organizational/political change), as well as theoretical perspectives that underpin this major area of management accounting research. (…) ―Managers and researchers have departed significantly from the original concept of budgeting — providing a basis to allocate spending to one activity over another (Key, [149]). With this departure, it is not surprising that researchers use a variety of theories to explain the role of budgeting within an organization. Researchers have found that budgeting is used for a number of purposes including planning, controlling behaviors, motivating managers, and measuring success (or failure). Examining the causal form of a model may provide insights into how budgeting affects behaviors. Therefore, we encourage the further development of theories that help explain the many uses of budgeting.* (…)”

Estamos totalmente de acuerdo con que el presupuesto es un instrumento para diversos propósitos, varios de ellos típicamente administrativos. Nos parece que quienes han postulado un modelo contable que articula en un solo estado el presupuesto, la contabilidad por acumulación y el efectivo, han acertado.

Las teorías son muy importantes para dar sentido a los procedimientos. A veces hacemos cosas que no podemos explicar. Los conceptos guían los comportamientos por sendas razonables. Por ello, es necesario seguir haciendo esfuerzos. “(…) *What still needs to be distinguished is theories about management accounting versus theories of management accounting* (…)”.

*Hernando Bermúdez Gómez*