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hmed Abdel-Maksoud, Mirna Jabbour y Magdy Abdel-Kader (2020) escribieron el artículo [*Stakeholder pressure, eco-control systems, and firms’ performance: empirical evidence from UK manufacturers*](file:///C%3A%5CUsers%5Chdobe%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1080%5C01559982.2020.1827697), publicado en *Accounting Forum*, en cuyas conclusiones se lee: “*Our study investigated the stakeholders’ effect on the usage of EMCS, i.e. eco-control systems, in UK manufacturing firms. It further examined the indirect influence of stakeholder pressure on firms’ economic and environmental performance via escalating the extent of eco-control systems usage. Structural equation modelling was used to analyse the cross-sectional data collected from 93 UK manufacturers. Our results contribute to the literature by providing empirical evidence on how organisations’ decisions are affected by various stakeholders, in an eco-control context, and managers’ perceptions of the importance of those stakeholders in the UK context. They indicate that power and legitimacy play more significant roles in determining stakeholders’ salience. We consider antecedents and consequences of EMCS – not only bilateral relations –, which provides a broader understanding of EMCS development, and hence responds to calls from researchers to extend prior empirical research on EMCS (see, Henri et al., 2017; Pondeville et al., 2013). ꟷOur findings indicate that secondary stakeholders are not associated with any Eco-Control systems; primary stakeholders are significantly associated with EC-Environmental Performance Indicators and EC-Incentives; and regulatory stakeholders are associated with EC-Incentives. Organisational stakeholders are shown to be perceived as being more influential than the other stakeholders by managers of the surveyed UK firms in relation to eco-control systems usage. Furthermore, our findings indicate that the stakeholders’ influence is limited to implementing eco-control systems, and does not extend further to firms’ performance. Only EC-Incentives were found to influence firms’ environmental performance*. (…)”

El artículo descansa en la influencia que ciertamente tienen sobre las entidades las partes interesadas. Acierta al distinguir unos directamente atentos y otros que solo actúan en forma secundaria. Nosotros podemos usar este principio para juzgar a la inversa. Es decir, dados unos resultados, poder deducir quiénes realmente influyen en una organización. En la mayoría de los casos observamos que las escuelas contables no tienen suficiente impacto en las decisiones de los directivos de las instituciones de educación superior. Es curioso porque se entendería que los contadores son profesionales preparados mejor que muchos otros para la administración de las empresas. Este hecho permite explicar el silencio que solemos registrar en los decanos y directores de programa frente a inversiones que juzgamos importantes para mantener la enseñanza en la frontera. Nuevamente nos tenemos que preguntar por qué no existe el esperado reconocimiento, concluyendo que podemos estar ante el problema de la formación que ha hecho énfasis en el hacer y no en el pensar.

*Hernando Bermúdez Gómez*