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n el artículo de Anthony Moung Yin Chan, Paul Lo & Kong Ng, titulado [*An Analysis of Management Accounting System Development from the Structuration Theory Viewpoint*](http://journal.stie-mce.ac.id/index.php/jabminternational/article/view/558), publicado por *Journal of Accounting, Business and Management (JABM)* vol. 27 no. 1 (2020) 1-18, se explica: “(…) *According to structuration theory, the three structural properties of meaning, power, and morality are all important to explain actions and interactions. The structural property of meaning is related to the domain of culture. The structural property of power is related to the domain of politics, and the structural property of morality is related to the domain of reason. In view of the accounting system development literature emphasizing the elements of politics and reason, the domain of “culture” in accounting system development needs to be explored for a valuable completion in examining the system development dynamics. ꟷThe theory of structuration is intended to interpret the meaning of human behavior in relation to the structural properties of, and domination and power in, a social institution. It shows the relationship between agency and structure. An agent participates in the dialectic of control and his action can be in discursive consciousness, practical consciousness or unconsciousness. With his capacity and knowledgeability, he can act otherwise and understand what he is doing. The discursive consciousness of the agent tells him to rationalize his action. The theory of structuration explains the social phenomenon in both subjectivist and objectivist ways (Giddens, 1982). ꟷCompared with positivism which emphasizes on observation, verification and prediction in explaining social activities, the theory of structuration is more hermeneutic. With double hermeneutic which is a characteristic of the theory of structuration, social activities are interpreted in two dimensions with one understood by the actor and another interpreted more exactly and explicitly by the languages of social theories developed by social scientists. ꟷThe functionalists reckon structure as a received concept. They discount the role of the agent in social activities in order to identify the real cause of the phenomenon. They do not assign a meaning to the knowledgeability of the actor. The theory of structuration, however, addresses on the interaction of the actors and the structure within the social system. In here, structure means the rules and resources, and system is the pattern of behavior. ꟷStructuralism emphasizes on the problems of organization and change, again an objectivistic approach. It pays attention to the structure of the organization and lacks an analysis on the relationship between actor and the change which the theory of structuration explains. It is concerned with unacknowledged conditions and unintended consequences and structure becomes the primacy of the issue in structuralism.* (…)”

Conviene profundizar en esta teoría para interpretar los sistemas contables y, mejor aún, los sistemas de información, que ciertamente no son el resultado de la mera técnica, como a veces pensamos. La conexión de lo contable con la cultura es evidente.

*Hernando Bermúdez Gómez*