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n las conclusions del artículo [*Coercive, enabling, diagnostic, and interactive control: Untangling the threads of their connections*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1016%5Cj.acclit.2019.10.001), escrito por Bisbe, Josep; Kruis, Anne-Marie; Madini, Paola, publicado por *Journal of Accounting Literature*, Gainesville Tomo 43, (Dec 2019): 124-144, se lee: “*In recent years, interest has grown in drawing on Adler and Borys’ (1996) (A&B96) distinction between coercive and enabling systems (C/E), as well as on Simons’ (1995, 2000) distinction between diagnostic and interactive systems (D/I) for studying management control situations. As the two pairs of concepts C/E and D/I have taken hold, a stream of literature has arisen that draws on both categorisations to tackle complex aspects of organisational life. An examination of studies that are informed by both C/E and D/I and establish connections between them indicates that these studies seek to answer research questions that involve both the degree of employee autonomy and patterns of top management attention. These studies suggest that connecting C/E and D/I is a potentially productive strategy for examining such research questions and furthering our understanding of the workings of MCSs, since each categorisation by itself would only yield a partial explanation. ―While there are many research opportunities in which drawing on both C/E and D/I could prove useful, it is not clear from earlier literature how to connect both categorisations in a conceptually clear manner. In this paper, we conduct an in-depth review of the literature drawing on both categorisations to assess the conceptual clarity of the connections between them and to give guidelines to further advance research in this stream. Our analysis of the literature reveals that, even if there is little conceptual ambiguity and divergence within each categorisation, there is considerable conceptual ambiguity and divergence across the two categorisations. The ambiguity and divergence across categorisations arise from three points: (1) the perspective from which the analysis is undertaken, which includes aspects related to the organisational position and aspects related to the decision focus of the analysis, (2) the consideration of the categories as design-driven choices or as a style-of-use choices; and (3) the properties defining the categories. An additional source of divergence is the variety of approaches adopted in the literature to specify the form of connection. We have identified five forms: one coexistence approach; two inclusion approaches; and two combinatory approaches.* (…)”

Oímos exposiciones que plantean que solo hay una forma de control. Así resultan conocidos por todos y fáciles de evadir. El artículo señala que hay diferentes conceptos al respecto y que no es fácil armonizarlos. Es claro que los controles pueden disminuir la libertad de los funcionarios. Esto nos parece absurdo porque se trata de vincular a las personas más competentes, con habilidad de innovar y emprender. Mal se haría amarrándoles las manos para que no se aparten de unas reglas. A veces las regulaciones invaden el cambio de la administración de las empresas, lo cual, además de inconstitucional, es un error.

*Hernando Bermúdez Gómez*