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n el *Journal of Accounting & Organizational Change*, Volume 16 Issue 3, encontramos un artículo titulado *[What we know about management accountants’ changing identities and roles – a systematic literature review](https://www.emerald.com/insight/content/doi/10.1108/JAOC-02-2019-0025/full/html),* escrito por “(…) *Change and its prospects are likely to initiate concerns about identity (Jenkins, 2014). Therefore, the paper aims, at first, to provide a comprehensive understanding of the ongoing changes concerning MAs by focusing on an identity perspective. It clearly displays that the idea of a simple movement from one optimal identity to another is ambiguous and misleading (Burns and Scapens, 2000; Karlsson et al., 2019a). Second, the review contributes to existing research by displaying first indications of the influence of professional associations and educational institutions on change processes of MAs by providing prevalent templates. Moreover, findings indicate that the promoted business partner model challenges MAs if legislation and compliance require a higher level of control orientation. It is remarkable that regardless of propagating the change to business partners, the negative public image of the MA is still a topic. Concerning organizational aspects, the close link between perceived image, identity and role changes is emphasized. The analysis of organizational contingency factors reveals that we rely mainly on findings of large firms, which accounts for a very small selection of the variety of organizations. The review identifies ambiguous results regarding the impacts of the financial situation of an organization, contradictory findings regarding the change driver “IT systems” and uncertainties how digitalization will affect MAs’ identities and roles. The patterns of interaction illustrate that managers can be simultaneously a source of stability and fragility for MAs’ changing identities. Additionally, to managers as their focal audience, there is the relevance of a broader interaction context for MAs’ identities. Decentralization is regarded as a key element for business orientation but may lead to a nested identity, implying that MAs identify more with their workgroups than with similar professional groups within the organization. We comprehend that different foci and interests in organizations cause multiple identities. Most of the literature implicitly indicates that the change to business orientation is positive and that MAs wish to be business-oriented, but their commitment to fulfil such normative demands can cause tensions. Thus, identity conflicts show the need for change, but indicate concurrently that the idea of business partnering is still not straightforward. Concerning the changing competencies of MAs, our sample shows that business orientation leads to increasing new competencies without reducing the old ones. Therefore, the description of the business partner becomes more a narrative of an omnipotent thought leader who is able to combine incompatible requirements. Not only the current identity, but also the desired identity frames the interpretations of MAs and they may support those changes, which are consistent with their desired identities.* (…)”. Para nosotros tales cambios de identidad y de roles son notorios, aunque algunos profesores siguen encerrados en sus salones de clase.

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