E

n el artículo de Bormann, Sara, titulado *[Strategic Priorities and Organizational Design](https://aaapubs.org/doi/abs/10.2308/jmar-16-137?mobileUi=0)*, publicado por *Journal of Management Accounting Research*, [s. l.], v. 32, n. 3, p. 7–26, 2020, se concluye: “*In this paper, I analyze relations among three primary organizational design choices: performance evaluation, incentive intensity, and delegation ([19]). Specifically, I examine whether these relations vary depending on whether firms follow multiple strategies or not. While following multiple strategies forms a viable and successful strategic choice, little is known about how managers are incentivized to deal with potentially conflicting objectives and make strategy-consistent trade-off decisions ([30]; [63]; [64]). I focus on a subset of performance measurement choices related to subjectivity, as subjectivity has been considered to be helpful in complex and multidimensional settings (e.g., [64]). ―Based on a sample of 151 survey respondents, I find that relations among organizational design choices vary depending on the strategic priorities pursued. Specifically, for firms following a one-dimensional strategy, I find a substitutive relation between incentive intensity and subjectivity. These findings are in line with prior literature. When following multiple strategies, however, subjectivity and incentive intensity become complements. This complementary relation is driven by combining a low cost with a differentiation strategy, suggesting that firms couple incentive intensity with subjectivity to induce balanced actions across the different, partially conflicting objectives. Furthermore, I find that different types of subjectivity relate differently to incentive intensity, suggesting that overall complementarity among design choices might not always hold ([54]; [90]) and that it is important to consider different types of subjectivity (e.g., [13]; [52]). The relation between incentive intensity and delegation is mostly complementary, while I find no relation between subjectivity and delegation for most subgroups.* (…)”

Al introducir exigencias adicionales como la sostenibilidad, el cuidado de la casa común, el buen gobierno, la responsabilidad social, los administradores enfrentan muchas dificultades en el ámbito financiero. Digan lo que digan, en primer lugar, las cosas parecen menos rentables. Cambian de tal manera su discurso que dirigen la atención hacia las causas emergentes y reducen el tono respecto de la información sobre el desempeño. A veces, cuando los dueños y controlantes vienen a darse cuenta ya es tarde para enderezar el caminado. Por ello es por lo que en muchas entidades las acciones de responsabilidad social son un colateral que se presupuesta en un porcentaje que permite lograr aplausos pero que no impide el tradicional comportamiento financiero. Ciertas entidades son coherentes, o al menos discretas. Otras, en cambio, hacen una cosa con la mano derecha y otra con la izquierda. Lo que nos interesa de este comportamiento es destacar que muchos contadores se dan cuenta de lo que está pasando, pero guardan silencio. Las reglas capitalistas exigen callarse, no enfrentar sino halagar a los directivos, y magnificar lo poco que se haga en bien de la comunidad sin esperar retorno a cambio.

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