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n las conclusiones del artículo titulado *[Management accountants and strategic management accounting: The role of organizational culture and information systems](https://www.sciencedirect.com/science/article/pii/S1044500520300494)*, escrito por Wael Hadid & Mahmoud Al-Sayed, publicado por *Management Accounting Research* 50 (2021), 100725, se sostiene: “(…) *Unlike IS quality, we do not find empirical support for similar moderating effects by the two organizational culture variables (i.e. outcome-oriented and innovation-oriented) on the networking-SMA implementation relationship. However, we still find evidence that both types of culture are conducive to the implementation of SMA practices though through different mechanisms. More specifically, the innovation-oriented culture is found to have an indirect positive impact on SMA implementation through networking but not a direct one. This suggests that innovation-oriented culture offers a motivating environment for management accountants to network internally and externally. This networking activity, as explained before, enables management accountants to gain the knowledge and skills needed to identify new ideas/ practices and implement the most relevant ones including SMA practices (Lapsley and Rekers, 2017; Yigitbasioglu, 2016; Emsley, 2005). ―In contrast to the innovation-oriented culture, we find a direct positive impact of outcome-oriented culture on SMA implementation but not an indirect one through networking. These results confirm the similar positive impact of the outcome-oriented culture reported by Zhang et al. (2015) and Baird et al. (2004) in the case of ABC and generalize it to a larger set of SMA practices. In addition, by examining both its direct and indirect impact on SMA implementation, our findings offer additional insights on the potential role of outcome-oriented culture. Having only a direct positive impact on SMA implementation but not an indirect one through networking indicates that in outcome-driven companies, the implementation of SMA practices does not necessarily depend on management accountant networking. Managers in outcome-driven companies are mainly driven by achievement, actions, results and high performance expectations (Baird et al., 2018, 2007; O’Reilly et al., 1991), and their performance is likely to be evaluated accordingly. To achieve their targets and effectively perform their managerial/strategic responsibilities, such managers, on average, seem to engage in collecting the information they need including through SMA practices even if their management accountants do not network and hence are unable to satisfactorily contribute (Bruns and McKinnon, 1993). This may explain the significant direct positive impact of outcome-oriented culture on SMA implementation documented in our study.* (…)”.

Muchas veces los contadores manifiestan desilusión porque los empresarios no aprecian lo que ellos hacen. La cuestión es otra. Se trata de satisfacer las necesidades, para de esa manera tener su reconocimiento. No es cuestión de mentir para colaborar con administradores corruptos, caso en el cual hay que renunciar.

*Hernando Bermúdez Gómez*