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aglio, Ariela & Ditillo, Angelo, elaboraron un artículo denominado *[Reviewing Interorganizational Management Accounting and Control Literature: A New Look](https://doi.org/10.2308/jmar-18-082)*, publicado por *Journal of Management Accounting Research*, Spring2021, Vol. 33 Issue 1, p149-169. Entre sus conclusions se afirma: “(…) *Finally, an unexplored theme is connected to the new technologies that are transforming both the way in which firms interact and the organization of interfirm relationships. One of these technologies is represented by the blockchain, intended as ‘‘[a] data structure that makes it possible to create a digital ledger of transactions and share it among a distributed network of computers. It uses cryptography to allow each participant [in] the network to manipulate the ledger in a secure way without the need for a central authority’’ (Norton 2016). This technology has specific characteristics that may impact substantially on the nature of governance of interfirm relationships. In fact, data recorded on the blockchain are immutable and cannot be changed. If information concerning a transaction is overwritten in previous records, an alert is immediately sent to all other members of the network. In addition, all the data are verifiable given that each member of the network has access to the same data and can verify past transactions. Finally, data are protected by cryptography so that it is almost impossible for unwanted third parties to get access to the information. This new technology may, therefore, potentially question some of the conclusions achieved so far in the literature in terms of how to control interorganizational relationships. In fact, blockchain allows more security and traceability of data, and contributes to increasing the transparency and accountability of the members of a network, impacting on the level of trust. Thus, a research avenue may consist of exploring and understanding the primary control mechanisms to adopt in interorganizational relationships that are supported by the use of blockchain, or the impact that this technology or other technologies may have on the practices of OBA*. (…)”

De tiempo atrás hemos entendido que la contabilidad controla y que el control redunda en una buena contabilidad. Obviamente esta característica no es evidente para los profesionales de la contabilidad que no se ocupan ni preocupan por el sistema de información.

Los autores ponen de presente un tercer participante en la mencionada ecuación, tal como viene siendo desde la aplicación de los computadores a la contabilidad. El control o la contabilidad recurren a la tecnología beneficiando al otro participante. En el artículo se resalta el servicio que puede prestar a la contabilidad el blockchain, en cuanto protege los registros.

La cantidad de controles que hoy están confiados a los computadores sigue en aumento. Si los contables deben evaluar si son eficaces, deben tener una mayor comprensión de su funcionamiento. No se trata de evaluar si desde el punto de vista de la ingeniería son adecuados, sino si lo son respecto de las aserciones de la información.

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