B

abajide Oyewo, Xuan Vinh Vo & Titilope Akinsanmi (2021), en su artículo [*Strategy-related factors moderating the fit between management accounting practice sophistication and organisational effectiveness: the Global Management Accounting Principles (GMAP) perspective*](https://www.tandfonline.com/doi/abs/10.1080/02102412.2020.1774857?journalCode=refc20), publicado por *Spanish Journal of Finance and Accounting* / Revista Española de Financiación y Contabilidad, 50:2, 187-223, concluyeron: “(…) *It was observed that the two high-ranking factors responsible for the degree of MAP sophistication are business strategy and quality of information technology (research objective one). It was also observed that although business strategy and quality of information technology moderate the relationship between MAP sophistication and organisational effectiveness, business strategy exerts greater influence (research objective two). The finding that business strategy strongly moderates the relationship between MAP sophistication and organisational effectiveness connotes that forward-thinking business entities would leverage on the strategy-formulation and strategy-implementation capabilities of contemporary management accounting techniques to drive performance and achieve business imperatives. Whilst the reinvigoration of management accounting systems may deliver benefits to organisations in the way of enhancing organisational effectiveness, the extent to which such benefits are realised may be subject to the ingenuity with which business strategies are developed and enshrined in management accounting activities. As strategy formulation and implementation is consistent with the contemporary roles of management accounting, organisations must strive to remove constraints surrounding the involvement of accountants in strategy issues, which may include the need to separate management accounting department from general accounting function.* (…)”

La contabilidad administrativa forma parte de los procesos administrativos. Por lo tanto, debe suministrar información útil para planear, organizar, dirigir y controlar. Actualmente “(…) *identifies three attributes of what is now called management accounting, such as score-keeping to see how the organisation is doing overall; attention-directing to indicate areas that need to be investigated; and problem-solving*. (…)”. El estudio subraya el impacto de la estrategia del negocio en la mencionada contabilidad. Entre más completa y compleja sea, mayor será la sofisticación que deberá tener la contabilidad también conocida como directiva o de gestión. Otro elemento que fue destacado fue la tecnología de la información. Hoy se atesoran muchos datos sobre todas las personas con las que se tienen relaciones de negocios, que son estudiados con la ayuda de herramientas computacionales diseñadas para manejar grandes datos. Del análisis de estos brotan los nuevos caminos que debería recorrer una entidad si quisiera mejorar su eficiencia. La participación de los contadores en la dirección de las empresas, no solamente en la ejecución de las decisiones de ésta, es el puesto natural de un contable competente.

*Hernando Bermúdez Gómez*