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n el artículo titulado *Usability Of Multi-Criteria Decision Making Techniques In Management Accounting: Analytical Hierarchy Process And Target Programming Application*, escrito por Dr. Öğr. Üyesi İlker KEFE y Dr. Öğr. Üyesi Birsen İrem SELAMOĞLU, publicado en Muhasebe ve Vergi Uygulamaları Dergisi Kasım 2021; 14 (3): 1021-1055, se lee: “*If the management accounting system is used effectively, useful results for the past and the future can be achieved. The data obtained through management accounting is retrospective and provides feedback on previously realized operations. It is also forward-looking and includes estimates and valuations about future events. A good management accounting system means that businesses have a competitive advantage (Atkinson et al., 2012, p. 3). ―Supplier evaluation is important in terms of product quality, production process, and product cost determination. The evaluation of the suppliers, which directly affects the resource flow and the production process, can be done by various criteria. In this study, supplier performance has been evaluated in terms of both financial and non-financial aspects. In this context, with the AHP, which is one of the multi-criteria decision-making methods, suppliers were scored and ranked among themselves. Within the purchased were scored by experts according to the main criteria of quality, delivery, cost, and service. Material quality in the main criterion of quality, the lowest unit cost in the cost criterion, the right amount of delivery in the delivery criterion, and after-sales support speed and competence in the main criterion were determined as the most important sub-criteria. When the 3 suppliers were ranked among themselves, supplier A was rated as the best. Supplier B ranked second, and supplier C ranked third. Later, the obtained results were tested with the 0-1 goal programming model with additional constraints. As a result of both methods, the same supplier was determined as the most suitable supplier for the business*.”

Las decisiones son de mayor calidad cuando son el resultado de la más grande cantidad de criterios tenidos en cuenta. El artículo ilustra algunos de los métodos multicriterio que pueden ser usados por la contabilidad administrativa. Se enfatiza que esta contabilidad tiene tanto valor retrospectivo como prospectivo. El éxito depende del registro de tantas variables como sea posible, para luego utilizarlas en el análisis. De ninguna manera la información se circunscribe a las necesidades de las autoridades ni a los criterios de los mercados financieros, sino a los que imperan en la vida de los empresarios verdaderos, es decir, de los que procuran organizaciones exitosas para ellas mismas. Los datos en si mismos no nos dicen mayor cosa. Pero relacionados y sometidos a análisis suministran líneas claras de acción, pues generan certidumbres. Sabemos que no son exactitudes, pues todo en los negocios, por tanto, en la contabilidad, se basa en probabilidades. Sin embargo, estas son bastante confiables. La simplicidad de los análisis y criterios de muchos contadores corresponde a etapas preliminares de formación técnica y no a la competencia profesional.

*Hernando Bermúdez Gómez*