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n el artículo [*Determinants of the use of accounting systems in microenterprises: evidence from Chile*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.1108\JAEE-07-2020-0173), *Alternate title: Use of accounting systems in microenterprises*, escrito por Tonatiuh Najera Ruiz & Collazzo, Pablo, publicado en *Journal of Accounting in Emerging Economies*; Bingley Tomo 11, N.º 4, (2021): 632-650, se concluye: “*The importance of microenterprises in the economy, especially in emerging countries, is undeniable. However, they arguably remain under-researched. In this paper we analyzed the determinants of the use of accounting tools. For this, the contingency theory framework, and the upper echelon theory approach were applied, and it was found that the contingencies and the personal characteristics of the owners/managers included in the analysis are not only significant, but also have an important weight in the probability of adopting accounting systems in microenterprises. ―Access to external funds, firm's size, business cycle-stage, the perception of the economic environment, the use of technology, owner's training and owner's education have a positive effect on the use of accounting systems and are consistent with previous research on SMEs, whereas the entrepreneurial motivation has a negative sign and coincides with prior findings on microenterprises. On the other hand, owners/managers' age increases the likelihood of using accounting systems, while the firm's maturity reduces it. These last two results are not aligned with previous findings on SMEs, which may be indication that even though microenterprises are usually considered SMEs, they may have different traits. This, to our belief, justifies further research. ―This paper contributes to research by arguably being the first study to confirm that contingency theory does explain the adoption of accounting systems in microenterprises in emerging countries, and also the first to include upper echelon theory precepts to analyze the effect of the personal characteristics of owners/managers on microenterprises. This is relevant, since microenterprises are not just a smaller version of larger firms. Their (limited) structure and access to both human and financial resources make them behave differently. The study contributes to a better understanding of microenterprises, and of the factors that determine the use of accounting systems. The results highlight that public policies aimed at fostering microenterprises should facilitate access to external funds, technology (i.e., cloud-based affordable applications) and to increase the capabilities of owners/managers. As claimed in previous studies, this paper highlights the importance of training owners/managers on issues related to their business. This supports the relevance of training programs specifically designed for the particular needs of microenterprises, coupled with monitoring schemes.*” Las políticas de acceso a fondos fallan cuando los intereses son muy altos. El acceso a la tecnología no es apetecido cuando supone quedar en manos de las autoridades. La capacitación de los propietarios o administradores es un fracaso porque ellos suelen mandar a subordinados a los respectivos cursos. Es necesario dejar las teorías o hipótesis y constar la realidad.

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