E

n *Management Accounting Research*, Volume 58, March 2023, 100818, encontramos el artículo *Measuring management accounting practices using textual análisis*, escrito por Fangjuan Qiu, Nan Hu, Peng Liang & Kevin Dow, que en sus conclusiones sostiene: “*MAPs[[1]](#footnote-1) act as a pivotal component of value creation in organisations. With escalating environmental uncertainties, improving operations through effective MAPs is increasingly crucial for firms to survive. However, properly measuring MAPs remains a major concern for investors, regulators, and policy makers. This study proposes comprehensive and large sample scale-based measures of MAPs with a word embedding model to extract MAP-related words in annual reports and score MAPs as weighted word frequencies. ―Furthermore, we validate MAP measures from perspectives of content, convergent, discriminant, persistence, reliability and mobility, and external validity. We also performe case studies and represent time and industry variations of MAP distributions, thereby validating our measures intuitively. Drawing on contingency theory, we construct a contingent fit index of MAPs and examine the determinants and consequences of Fit. Empirical results suggest a positive association between Fit and firm performance and document a positive impact of institutional investors on Fit. ―Our textual measures of MAPs enable us to directly evaluate firm level MAPs and are valuable for future research opportunities requiring dynamic measures of corporate MAPs. Additionally, novel multi-dimensional MAPs measures enable management accounting researchers to comprehensively conduct empirical tests of MAPs implications concerning the interdependences amongst MAPs. Finally, we add further empirical evidence of Fit, enriching the contingency theory literature and presenting potential research opportunities with our newly developed measures.*” Este artículo parte de destacar la importancia de las determinaciones que se toman a partir de la contabilidad administrativa. Obviamente estas son diferentes de las que brotan de la contabilidad financiera. La mirada no se pone sobre las medidas o indicadores financieros, que finalmente miden solamente la productividad financiera. Una contabilidad administrativa puede poner el foco en otras dimensiones. como su contribución social o su sostenibilidad. Este artículo nos informa de la creación de una herramienta que trabaja revisando textos de los administradores, identificando MAPs. Este tipo de análisis, a veces denominado textual, permite rápida y precisamente analizar la realidad de una empresa en el escenario de la contabilidad administrativa. Afirman los autores que “*We conduct a battery of validations to verify that our measures truly reflect firms’ actual choices on MAPs, including content, convergent, discriminant, persistence, reliability and mobility, and external validity*.”, con lo cual enumeran los diferentes criterios que deben evaluarse.

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1. management accounting practices [↑](#footnote-ref-1)