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n el resumen que antecede al artículo publicado en *International Journal of Accounting Information Systems* 52 (2024) 100662 titulado [*Institutional theory in accounting information systems research: Shedding light on digital transformation and institutional change*](https://doi.org/10.1016/j.accinf.2023.100662), escrito por Giovana Sordi Schiavi, Ariel Behr & Carla Bonato Marcolin, se lee: “*This article aims to shed light on digital transformation in the accounting sector from the perspective of institutional change. We performed a systematic literature review to understand how institutional change could be applied to research on Accounting Information Systems (AIS), using a quantitative method to categorize data through LSA (Latent Semantic Analysis) technique; and a qualitative method performed by hierarchical categorical content analysis as a basis for inferences. We reviewed 309 articles using Institutional Theory in accounting and AIS. The LSA results presented the main topics of study, subfields of research, and uses of Institutional Theory. Regarding accounting research, it is possible to identify the role of institutional forces in the IFRS adoption (in private and public sectors), XBRL adoption, and disclosure of information on organizations’ environmental, social, and governance, with a focus on analyses at the organizational level and regulatory pressures. A deep dive into AIS articles showed that Institutional Theory was applied to analyze the adoption of systems/technologies (mostly ERP and XBRL) through isomorphic processes (coercive, mimetic, and normative). We proposed to analyze digital technologies as an exogenous change for the digital transformation in accounting business using another perspective of Institutional Theory: institutional change. Institutional change analyzes the role of destabilizing elements in the change of an organizational field as a whole and not just in a few organizations. In this perspective, technology is the agent of change on a broader level, transforming organizations, individuals, customers, suppliers, and governments. The main contribution of this article is presenting suggestions for future AIS. This research agenda contributes to advancing Institutional Theory in AIS, using the lens of institutional change to analyze the new realities shaping accounting organizations, such as digital transformation.*” Durante años hemos tratado de que las investigaciones contables que hacemos en Colombia tengan marcos teóricos reconocidos. Pero muchos investigadores (profesores) ante las circunstancias desfavorables para ese trabajo en Colombia escogen marcos débiles que no son reconocidos como de alta calidad. Sabemos que muchísimos contadores no saben qué es la teoría institucional ni qué son las teorías neo - institucionales. Por lo mismo no saben qué importancia tiene recurrir a ellas. Estas teorías ayudan a entender por qué las entidades deben hacer inversiones en tecnologías, pero sobre la base de razonamientos perfectamente alineados con sus actividades económicas. Si se hacen inversiones por moda la entidad las desperdiciará. Pero si se hacen con la claridad de que son necesarias para el exitoso desarrollo de una planeación estratégica, será distinto.

*Hernando Bermúdez Gómez*