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n *Journal of Accounting & Organizational Change*, Volume 20 Issue 6, encontramos el artículo *Agents’ context-specific conduct in making strategic investment decisions*, escrito por Jari Huikku, Elaine Harris, Moataz Elmassri, Deryl Northcott, en cuyas conclusiones se lee: “*Our main contribution to the scarce SIDM strategic investment decisions literature about agents’ knowledgeability of their external structures (Elmassri et al., 2016; Warren and Jack, 2018) is to shed light on the irresistible causal forces and power positions associated with them. We contribute to the literature by identifying irresistible causal forces and discussing why agents feel unable to resist them. We identify a board of directors, alignment with strategy, owners’ expectations, entrenched financial analysis tools and various aspects of the operating environment (such as competitors’ technologies, economic conditions and customer demands) as relevant irresistible causal forces. ―Regarding position–practice relations (Stones, 2005), we demonstrate that the importance of the perceived power position of agents involved in the SID process, specifically finance professionals, and the consequent lack of challenge some major project proposals encounter, may play a major role as irresistible causal forces. Even though we interviewed senior managers in the organisational hierarchy, we found that they seldom felt especially powerful in influencing the SID outcome. Indeed, the nature of their participation may take the form of going along with a project proposal in principle and working on the details of when and how it could be implemented rather than engaging in a challenging debate about whether it should go ahead. They seem complicit in accepting and reinforcing causal forces embedded in external structures (cf. Coad and Glyptis, 2014). In congruence with Stones's (2005) theoretical suggestions, we find that lacking any of the three properties (power, knowledge about alternatives or distance) potentially explains why agents’ ability to resist can diminish. Our findings point to the importance of understanding the business context (in SST Strong structuration theory terms, the external structures and the agents-in-context) holistically when examining SIDM practices. We argue that irresistible causal forces have the potential to play an even stronger role in shaping SIDs than prior literature has suggested.*” Entender cómo decide un administrador es un conocimiento muy valioso para el ejercicio de la contaduría, sea como preparador o como asegurador. A veces esos factores son fortalezas del administrador, pero en ocasiones son sus debilidades. Hay quienes se valen del conocimiento de las conductas para salirse con la suya. La integridad que se espera del contable viene a ser una garantía de que el administrador recibirá reacciones razonables frente a sus inteligentes ideas o sobre sus caprichos. Hay inversiones que resultan de alta productividad y las hay que son un fracaso enorme. Se pierde mucha plata en malas decisiones, especialmente cuando se acude al crédito. Como en muchas otras cosas, el conocimiento es esencial para poder adoptar buenas decisiones. Adviértase que lo que se sabía ahora puede tener o no utilidad. Hay que estudiar sin descanso.

*Hernando Bermúdez Gómez*