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n las conclusiones del artículo *Institutional Theory and Hybrid Accounting and Control Systems*, escrito por Agarwal, Nishant, Krishnan, Ranjani, Weiler, Luke, publicado en *Journal of Management Accounting Research*, 10492127, Spring2024, Vol. 36, Fascículo 1, se lee: *“Organizations exist in pluralistic institutional environments where they face pressures to embody economic and social logics. Determining appropriate responses to such pressures can become an arduous challenge in fragmented environments with several uncoordinated actors who are important for the organization's material resources and form the basis of its social legitimacy ([21]). A solution is hybridization, which occurs when an organization designs its systems, strategies, and structures to balance the potentially conflicting logics of the market and nonmarket institutions. Accounting systems can serve as tools for hybridization because they encompass the core organizational activities, such as recruitment, training, job design, target setting, performance measurement, monitoring, and control. Through the external reporting and information dissemination aspects of accounting, organizations can signal their commitment to the market logic, sustainable development, and social welfare institutional logics ([140]). In essence, hybridization can allow an organization to satisfy its institutional referents that it is faithful to a larger mission and market rather than mission versus the market. We present a notion of accounting hybridization in three crucial organizational goals—CSR, DEI, and voluntary adoption of international financial reporting standards (IFRS). We identify instrumental and social pressures that can compel hybridization and distinguish between three types of hybridization—compliance, partial decoupling, and complete decoupling.” “We illustrate our framework in the context of a firm's decision to hybridize by voluntarily adopting IFRS while remaining faithful to local accounting standards. Such hybridization provides a path to navigate an institutionally complex environment. Adopting features of both systems allows the organization to acquire necessary resources from its stakeholders, such as banks and financial markets that deploy an instrumental mindset, and legitimize the organization in its social fields, such as the domestic institutions of importance. We find that instrumental and social pressures propel adoption. However, complete decoupling occurs in the social realm, where there is higher opacity, but not in the instrumental realm, where decoupling can endanger the resource base ([30]). (…)”* Esto lo aprendimos comparando tratamientos entre la contabilidad financiera, la presupuestaria y la tributaria. La hibridez es hoy perfectamente posible gracias a la tecnología. Pueden llevarse datos según concepciones de diferentes jurisdicciones o supervisores. Lo importante es reconocer que los destinatarios tienen mucho que decir sobre la información que reciben y la que quieren recibir. Pensamos que esto solo depende del interior de cada preparador, pero no es así. El costo de lectura, comprensión y uso puede ser muy alto, por lo cual los destinatarios quisieran ciertas formas de representación.

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