

En el artículo *Information Mediums Effect on Information Sharing Behavior*, escrito por Zaidi, Syed K; Henderson, Cassy D; Li, Yuanqin & Akaaboune, Ouadie, publicado por *The Journal of Theoretical Accounting Research*; New Rochelle Tomo 17, N.º 1, (Fall 2021): 1-29, se concluye: *“Findings from this study have significant managerial implications. To the authors' knowledge, this is the first study to examine how a collectivist culture with high face dimension is affected by the option to share negative information anonymously. Results revealed marginal effects arising from using an anonymous KMS to share negative information. Meaning, collectivist individuals with high face dimension are slightly more likely to share negative information anonymously. This indicates that a KMS may be useful in collectivist countries with face dimension for collecting information on a coworker's past mistakes if the individual believes the information will remain genuinely anonymous. This finding is particularly significant for organizations in collectivist cultures with face dimension due to the challenges they face in obtaining negative information. —On the contrary, the study found that individuals are far less likely to share positive information in a KMS. This is likely due to the desire to maintain respect and prestige that collectivist with face dimension possess. Reporting successes anonymously, with not add any value to this desire. Along the same line, the study also found that managers in collectivist societies with face dimension should encourage the sharing of positive information in an FTF setting. Collectivist cultures with face dimension will share positive information*

with a manager or group because of the prestige and recognition gained from sharing their successes. The results show a FTF medium of communication is particularly useful with junior managers and females. More specifically, managers at lower levels and female employees are more willing to share positive information in a FTF setting.”

Ciertamente tenemos un inmenso problema de naturaleza cultural, por cuya virtud ocultamos los errores que cometemos. No somos capaces de ser transparentes, debido a las consecuencias que ello trae. Las personas descalificamos a los que se han equivocado, al punto de hacerles imposible permanecer en el grupo o colectivo.

Resaltamos lo bueno, callamos lo malo. Nuestras intervenciones, nuestros informes, como el de gestión, resultan sesgados. El aparato que hemos diseñado para la comprobación de la veracidad sufre del mismo mal. Con dificultad propende por la difusión de los problemas.

El cambio cultural es una meta muy difícil de alcanzar, que tendría que empezar por las actitudes en el hogar, para ser confirmadas por las acciones de enseñanza aprendizaje en la educación primaria, media y superior. Pretender que vamos a cambiar el comportamiento de los mayores es iluso. Cuando se plantea que los aseguradores de información deben obrar con escepticismo, ellos tienen que obrar sobre la base de que todos en la organización harán lo posible para no verse señalados como miembros que han obrado equivocadamente.

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