

Según Sven Modell (2022) en su artículo [Accounting for Institutional Work: A Critical Review](#), publicado por *European Accounting Review*, 31:1, 33-58,:
"To give some clues as to how such dis-embedding may be accomplished, I will close the paper by outlining how the framework advanced above may be turned back onto the institutional work that is implicated in reproducing and transforming institutionalized research practices. To dis-embed themselves from the epistemological norms that condition such practices, individual researchers first need to engage in an element of reflexive agency, or institutional work, that challenges habituated ways of conducting research. A shift in individuals' research practices resulting from such episodes of reflexive agency may subsequently lead them to habituate new practices whilst continuing to adjust them through intermittent episodes of reflexivity. Insofar as the norms that emerge from such processes come to be shared by larger groups of researchers, we may expect to see new, objectified norms, that are more conducive to critical research, emerging and being enforced within such groups. However, following the view of agents as simultaneously embedded in multiple norms, it is important to bear in mind that the advancement of novel research practices may be counteracted by epistemological norms that reinforce the normal science tradition permeating institutional accounting research. Deviating too much from such norms may be risky for individual researchers who still wish to identify themselves with the larger, institutional research project. Hence, it is perhaps unrealistic to expect accounting

researchers using the concept of institutional work to completely jettison the normal science tradition in favor of nurturing a critical research agenda. However, this is not a reason for not extending the efforts to imbue institutional accounting research with a more explicit, critical intent and thereby enhancing its relevance to scholars who are concerned with tackling the grand social challenges of inequality and injustice facing contemporary organizations and society."

Ahora se presiona a todos los académicos para que hagan investigación, premiando a los que son capaces de publicar en ciertas revistas indexadas muy distinguidas. Poco importa en cuanto esa investigación contribuye a superar los problemas básicos de una sociedad. Hemos perdido el norte. Nos alegramos por reproducciones en medios que muy pocos leen, aunque lo que allí se diga no tenga aplicación práctica. Oímos a nuestros estudiantes dedicar tiempo a las modas, siempre emergentes, sin que nos ocupemos de problemas muy básicos, como los sistemas de información que debemos ayudar a organizar en los micro establecimientos, de manera que sus datos, informes, conclusiones, puedan ser usados para procurar una mejor gestión, una mayor productividad, un mejoramiento de la calidad de vida de quienes dependen de ellos. Seguir girando en torno de la obligación legal de llevar contabilidad es esconder la debilidad que tiene la contabilidad para muchos empresarios, pues de ella no se deriva valor sino más impuestos.

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