

En *Accounting Perspectives* Volume 22, Issue 3, September 2023, Pages 315-340, encontramos el artículo [Tangible Rewards for More Than Just Productivity: Examining Canadian Public Accounting Firms' Rewards Programs*](#), escrito por Krista Fiolleau, Carolyn MacTavish, Giselle Obendorf, First published: 08 March 2023, en cuyas conclusiones se lee: *“Second, our findings contribute to the auditing literature on auditor remuneration, suggesting, consistent with Coram and Robinson's (2016) examination of partner remuneration, that firms' tangible rewards programs recognize multiple desirable employee behaviors, including activities that enhance both professional and commercial purposes. Using Almer et al.'s (2005) framework, we show that all firms are rewarding multiple dimensions of their employees' professional contribution, and four of five firms are rewarding the auditor's technical work, engagement management, subordinate development, training, quality control, and practice development, with the top dimensions rewarded being engagement management and the combination of quality control and technical work. This suggests that although the tangible rewards programs of the firms have a diverse set of objectives and are uniquely organized by firm, they reward similar behaviors. The tangible rewards programs focus on both commercialism and professionalism, indicating that the divide stressed in the literature may not be as strong in practice for nonpartner professionals. Maintaining and improving client relationships can help the firm to maintain both high-quality audit services and profitable client engagements,*

satisfying both commercial and professional goals. Due to this duality of effects, it is not unexpected that we find that all firms significantly employ tangible rewards to directly reward behaviors that improve audit quality and to reward behaviors that improve both client service and audit quality.” Las recompensas y los incentivos forman hoy parte esencial de las ofertas de remuneración. A pesar de corresponder a ejecutorias, transmiten un mensaje de agradecimiento, que, a su vez, mejora la pertenencia o fidelidad respecto de la organización generosa. Son muchos los casos documentados en los que se muestra cómo un incentivo llevó a una empresa a responder exitosamente ante situaciones emergentes. Las situaciones económicas y aún las determinaciones jurídicas imposibilitan a muchas organizaciones para conceder incentivos. La gente se acostumbra a ello, pero no olvida que carece de incentivos. Las personas hacen estrictamente lo que les toca y no asumen ningún reto adicional. Cuando alguna entidad solo concede incentivos a los directivos confiesa un concepto injusto porque normalmente son los otros funcionarios los que logran las mejoras. Lo mejor es ser capaz de responder a todos. Como somos un país pobre, de pobres, nos sentimos insuficientemente reconocidos por el salario y somos especialmente sensibles a las dificultades de la vida económica. En este escenario los incentivos son importantes. Lamentablemente, cuando los concede el Estado, nos acostumbramos a recibir, en lugar de hacer méritos.

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