

## Sociological ambivalence in three Latin American corporate control institutions: Revisoría Fiscal - Colombia (Fiscal Audit), Comisaría - Mexico (Statutory Examiner) and Sindicatura - Argentina (Statutory Audit)

Ambivalencia sociológica en tres instituciones latinoamericanas de control societario: Revisoría Fiscal (Colombia), Comisaría (México) y Sindicatura (Argentina)

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Article of Scientific and Technological Research  
Submitted: 13/08/2019  
Reviewed: 11/12/2020  
Accepted: 07/04/2020  
Thematic lines: Accounting  
JEL classification: M40, M42, M48  
DOI: <https://doi.org/10.25100/cdea.v36i66.8408>

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### Abstract

The *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and *Sindicatura* (Statutory Auditor) are institutions that exercise corporate oversight in order to preserve the general interest. In order to achieve their objective, these institutions must keep private and public interests balanced. However, upholding these interests impartially can lead to contradictions because of the tensions each interest group generates. Thus, from the theoretical framework of sociological ambivalence, this paper understands the type of contradictions arising in the corporate control that the aforementioned institutions exercise. To account for the types of ambivalence, firstly, we identify the contradictions that have been recorded in academic papers, and then, based on oral accounts, these contradictions are analyzed. In both cases, qualitative content analysis is applied. It is concluded that the control figures studied present sociological ambivalence since they are linked to 1) contradictory structural demands, 2) conflict of status and 3) conflicting purposes.

**Keywords:** Ambivalence, Corporate control, Audit, Fiscal Audit, Statutory examiner, Statutory auditor.

### Resumen

La Revisoría Fiscal, la Comisaría y la Sindicatura son instituciones que ejercen control societario de fiscalización con el fin de preservar el interés general. Para alcanzar su objetivo estas instituciones deben mantener un equilibrio entre los intereses privados y los intereses públicos. Sin embargo, la defensa imparcial de estos intereses puede

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generar contradicciones debido a las tensiones que genera cada grupo de interés. Así pues, en este artículo se comprende el tipo de contradicciones presentes en el control societario que realizan las instituciones mencionadas desde el marco teórico de la ambivalencia sociológica. Para dar cuenta de los tipos de ambivalencia, primero se identifican las contradicciones que han sido expresadas en artículos académicos y luego, basados en versiones orales, se analizan dichas contradicciones. En ambos casos se aplica un análisis de contenido cualitativo. Se concluye que las figuras de control estudiadas presentan ambivalencia sociológica en tanto se encuentran vinculadas a 1) demandas estructurales contradictorias, 2) conflictos de estatus y 3) conflictos de cometidos.

**Palabras clave:** Ambivalencia, Control societario, Auditoría, Revisoría fiscal, Comisaría, Sindicatura.

## 1. Introduction

In the financial scandals in which accounting information has been manipulated, there has been social discontent with corporate control institutions, which has brought about questions such as what was the role of the *revisor fiscal* (fiscal reviewer) / *comisario* (statutory examiner) / *síndico* (statutory auditor) when the information was tampered with? Why was there no denunciation?

This paper understands how sociological ambivalence has permeated the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit), and seeks to identify and analyze the contradictions in the work of these professionals that sometimes lead them to look the other way regarding manipulation of information or to engage in unsuccessful corporate control processes. Hence, this work recognizes the types of ambivalence present in all three corporate control institutions and also monitors how the stakeholders participating in these institutions assume such ambivalence.

The *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) were incorporated into the legislation of trading companies in Colombia, Mexico, and Argentina, respectively, at the end of the 19th century and since their inception, they have sought to protect the public and private interest. Defending these interests objective has been complex because there will be order

for the public interest as long as businesses act with social responsibility, and there will be order for the private interest when there is no fraud and revenues are increasing.

The corporate control figures studied fall in the middle of two interest groups and must adopt a double public-private stand in order to comply with their tasks in full. In the opinion of the authors, this double standing is creating a series of contradictions in the reviewing exercise practiced by the *Revisoría Fiscal* (Fiscal Audit), the *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit), which will be read in this paper from the theoretical framework of sociological ambivalence.

After this introduction comes the presentation of the state of the art, which specifies the place from which the studies on ambivalence have been furthered. The theoretical, conceptual, and contextual features of the research are presented thereafter. The methodology of the work is addressed next, which is familiarized with a qualitative-interpretative perspective. Once the methodological path has been accounted for, the results and conclusions are presented.

Based on the qualitative content analysis applied to academic texts and oral accounts, we found that the main contradictions the *Revisoría Fiscal* (Fiscal Audit), the *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) are exposed to are contradictory structural demands, conflict of status, and conflicting purposes.

## 2. State of the art

To talk about ambivalence is to talk about the “possibility of referring an object or event to more than one category” (Bauman, 2005, p.19). Ambivalence has been a subject studied mainly by two areas of knowledge, namely, psychology and sociology. In the psychology side of it, ambivalence has been studied in the field of social psychology from an attitudinal point of view (Noya, 1999; Briñol, Horcajo, De la Corte, Valle, Gallardo and Díaz, 2004; García, 2012). Psychology has been working on the subject for over a century, but sociology only recognized its importance until 1970 (Merton, 1980), which

means that sociological ambivalence is recent and still struggles to build its theoretical foundations (Romero, 2016).

In this article, the sociological approach to ambivalence is determining to a greater extent than the psychological approach, because the accounting research where ambivalence is studied has been sociological in nature: studies have been conducted addressing the issue of ambivalence or ambiguity to analyze *professional ethics* (Buchheit, Pasewark, and Strawser, 2003; McNair, 1991; Ospina, 2003), the *usefulness of accounting information* (Ahrens, 1997), the *epistemological nature of accounting* (Davie, 2000) and the *formation of professional identities* (Kosmala and Herrbach, 2006). Thus far, accounting research has failed to investigate Latin American corporate control institutions from the standpoint of sociological ambivalence.

On the other hand, it is important to highlight that there is a large number of works that have studied the relationship between social and organizational phenomena and accounting knowledge from the social sciences. These developments have been carried out from a variety of approaches. Two approaches that are attached to the ideas raised in this article are the sociology of the accounting profession (Calvo, 2007; 2010) and accounting seen as a social, institutional, and organizational practice (Miller, 1994; Power, 1994; Lounsbury, 2008; Gómez, 2019).

These approaches are considered related to what is discussed in this paper, while the bodies studied are part of the professional accounting field, which has forged degrees of institutionality in Colombia, Mexico, and Argentina since the beginning of the twentieth century (Calvo, 2007; 2010). Moreover, the social status present in all three corporate control institutions has been built based on various social, institutional and organizational criteria such as audit technologies, and discourses and language within the framework of a dominant political and economic rationale (Miller, 1994; Power, 1994; Lounsbury, 2008; Gómez, 2019).

### 3. Theoretical framework

The comprehension exercise carried

out in this article follows the theoretical standpoints suggested by Merton (1980) and Romero (2016) regarding sociological ambivalence. In the words of Merton (1980), “sociological ambivalence refers to incompatible expectations that, valued as norms, are incorporated into a *particular* purpose or social status” (p.19). As Merton (1980) explains it, sociological ambivalence does not arise because of someone’s idiosyncrasy or personality in particular but rather experienced when a social agent takes up a position in a certain status, which in itself carries a series of incompatible expectations that the very social structure configures.

In addition to the presence of ambivalence supported by mechanisms vested with the nature of norms that the social structure itself promotes, Merton (1980) also refers to “the ambivalence that appears in a conflict of status within a status group” (p.22) and, then, states that there is another type of ambivalence that “occurs in the conflict between several purposes associated with a certain status” (p.23).

Therefore, and considering Romero (2016), what has been described thus far responds to three basic types of ambivalence that can be categorized into 1) contradictory structural demands, 2) conflict of status and 3) conflict of purposes.

This considers that the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) could be exposed to the aforementioned (three) basic types of ambivalence since they are corporate control institutions regulated (they are vested with a normative nature) by the social structure (State), from which professionals who come to occupy a social position (status) that is burdened with certain tasks (purposes) participate.

The aforementioned corporate control figures meet the capacity of institutions because all three, in their respective countries and due to their regulatory *ethos*, originated legally, are vested with public authority and, through their functions, seek to contribute to public trust (Betancur, 2014; Hernández, Mora, and Simancas, 2017).

Furthermore, in the investigations carried out in Colombia on *Revisoría Fiscal* (Fiscal

Audit), it has been said that, because of its institutional nature, it is a figure surrounded by moral risks that originate in the agent-principal relationship (Betancur, 2014). Such a link to moral risks makes it possible for the corporate control institutions analyzed herein to articulate themselves with the explanation advanced by the new economic institutionalism (hereinafter, NEI) since this theoretical perspective makes it possible to recognize the importance that the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) acquire in studying transaction costs, moral risk and opportunism (Brismat, 2014). As seen from the NEI, regulatory institutions “are born and kept throughout time to provide assurance to the relations of exchange among [people]” (Brismat, 2014, p. 36).

Considering that the control figures studied display their social positions (status) and their purposes within an organizational context (mainly trading companies), it is important to point out that the organizational approach followed in this research is the neo-institutionalist<sup>1</sup>, which views the organization as a social system that creates realities according to the influences and constraints of the environment, and presumes that organizations must conform to social norms in order to be legitimate, and thereby preserve themselves throughout time (Covaleski, Dirsmith, and Samuel, 1996; Chiapello and Gilbert, 2019; Franco and Gómez, 2017).

The neo-institutionalist approach to organizations goes hand in hand with corporate control figures because it assumes that the institutional field that trading companies make up, requires the supervision of the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) to guarantee their acceptance -legitimacy - by society and thus secure the continuity of the

business. Due to such a need for legitimacy and survival, corporate control institutions play a key role in the organizational context (Franco and Gómez, 2017).

#### 4. Conceptual and contextual framework

The *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) entered Latin America at the end of the 19th century due to the application in Colombia, Mexico, and Argentina of the auditing model for joint-stock companies, mainly from French and Italian origins (Chapman, 1957; Megna, 1967; Riguzzi, 2006; Sarmiento, 2010).

In Colombia, corporate control by the *Revisoría Fiscal* (Fiscal Audit) was introduced through the National Code provided for in Law 57 of 1887 (Sarmiento, 2010), whereas corporate control by the *Comisaría* (Statutory Examiner) was introduced in Mexico through the Commercial Code of 1854 (Riguzzi, 2006), and Argentina set the figure of the *Sindicatura* (Statutory Audit) in the 1889 reform to the 1862 Commerce Code (Megna, 1967).

These institutions were created with clear intent for the State to intervene in the activities to be carried out by joint-stock companies. As these countries institutionalized the profession of accounting between the 1950s and 1970s, the functioning of the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) became clearer<sup>2</sup>.

Currently, it is known that Latin-approach corporate control institutions perform oversight activities, so they intend to advance inspection and surveillance processes<sup>3</sup> that cover various aspects of companies (management, accounting,

<sup>1</sup> It is important to take into account the points made by Alford and Friedland about multiple institutional logics since institutional fields are not always homogeneous, these may vary depending on their temporal and spatial location and their symbolic systems (Chiapello & Gilbert, 2019).

<sup>2</sup> Between 1950-1970, the profession of accounting recorded an institutional leap forward in Colombia, Mexico, and Argentina, because it was during this period that exercising accounting professionally became a reality and the codes of ethics were drawn up (Calvo, 2007; 2010; Montaña, 2011; IMCP, 2019; Tapia, 2019; Marcovecchio, undated).

<sup>3</sup> In Mexico, the comisario (statutory examiner) carries out surveillance activities (General Law on Trading Companies, 1934). In Colombia, the revisor fiscal (fiscal reviewer) must be aware of all the organizations' activities because he must submit a timely account of the irregularities that may arise (Decree 410, 1971). In Argentina, the síndico (statutory auditor) must oversee the administration of the company and focus on accounting and legality control (General Law of Companies 19,550).

legality-compliance, etc.). Likewise, these figures are characterized by conducting permanent reviews (before, during, and after) to organizations (Franco, 2001). It should be clarified that, although the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) share similar origins and philosophies, they are figures that operate differently nowadays<sup>4</sup>.

On account of liberalization and economic deregulation, state action has been made more flexible for the benefit of business activities, which has also led to the easing of control measures applied by the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and *Sindicatura* (Statutory Audit) (Alonso and Fernández, 2006; Riguzzi, 2006).

Actions that seek diminished state participation in trading operations, with the aim to weaken the public component of corporate control institutions, find their *raison d'être* in the dominant political and economic rationale, today characterized by establishing a financialized capitalist social order (Franco and Gómez, 2017) and following a neoliberal model (Chiapello, 2017) that conditions countries' public policies to global economic policy.

Therefore, at present, the control figures studied do not fulfill duties that only fall within the competence of the State (public interest), they also carry out review activities that provide confidence to shareholders (private interest)<sup>5</sup>.

It is here, in the dual public/private positioning of corporate control institutions that ambivalence arises, because two contradictory roles conflate since for the public interest everything will be in order when businesses act in a socially responsible

manner (Gómez, 2010), and for the interests of shareholders there will be order by acting under a financialized social system and a neoliberal model when there is no fraud and revenues are increasing (Friedman, 2002)<sup>6</sup>. The *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and *Sindicatura* (Statutory Audit) are in the middle of both interests by mediating the acts concluded between the State — citizens — shareholders or proprietors (Roncancio, 2011).

## 5. Methodology

This research is characterized by observing reality from a subjective-interpretative dimension, which means that the results won't be generalizable because they will only apply to the texts studied and the people consulted (Burrell and Morgan, 1979; Rodríguez, Gil, and García, 1996).

In addition to the bibliographic review that allowed us to build the theoretical, conceptual, and contextual framework, it was necessary to identify the contradictions present in the figures of the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) as manifested by the academic community through scientific papers. After having them identified, a tool was developed that allowed us to conduct 33 semi-structured interviews to *revisores fiscales* (fiscal reviewers), five surveys to *comisarios* (statutory examiners) and one survey to a *síndicos* (statutory auditors)<sup>7</sup>.

The qualitative content analysis technique (hereinafter, QCA) was applied to the texts' review and the study of the oral accounts. A theoretical scheme was taken into account for its application, from which stem the categorical record and a sample of documents and oral accounts (Andréu, 2001).

<sup>4</sup> The *Sindicatura* (Statutory Audit) in Argentina does not control management, and the *Comisaría* (Statutory Examiner) in Mexico does not have an explicit function that compels him to collaborate with government entities, while the *Revisoría Fiscal* (Fiscal Audit) in Colombia exercises control over management and is also bound to collaborate with government entities. For further details on such differences see Hernández, Mora, & Simancas (2017).

<sup>5</sup> Franco (2001) argues that due to the scarcity of state resources, the activity of corporate control institutions was privatized because companies began to finance oversight-approach control mechanisms.

<sup>6</sup> This is stated by Friedman (2002) in his text *Capitalism and Freedom*: "In such an economy, there is one and only one social responsibility of business — to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition, without deception or fraud" (p. 133).

<sup>7</sup> As information was collected through interviews and surveys, this work needed endorsing by the Institutional Committee for Human Ethics Review of the Universidad del Valle.

Regarding the theoretical scheme, the three basic types of ambivalence described in the theoretical framework were taken into account: 1) contradictory structural demands, 2) conflict of status, and 3) conflict of purposes.

In this paper, contradictory structural demands are considered related to corporate control institutions in institutional-normative terms. A contradiction that can be linked in this type of ambivalence occurs when the legislation (structure) obliges *revisores fiscales* (fiscal reviewers), *comisarios* (statutory examiners), and *síndicos* (statutory auditors) to stand by the public interest; however, since private companies, and not the State, pay these professionals, their opinions can be conditioned and thus uphold the private interest over the public.

The second typology, about conflict of status, relates to the studied figures in that these professionals, who occupy a social status, must work with other professionals, mainly managers, shareholders, and directors who also hold social status. The relationship between these statuses can bring about contradictions due to the familiarity that could arise among these professionals, which would cause a loss of independence.

The third shows the conflicts of purposes. Such an ambivalence could occur because corporate control institutions must perform certain tasks (purposes) that, on occasion and due to their complexity, might be made up of many activities or being in charge of highly specialized activities, wherefore the contradiction arises when a professional prioritizes some tasks and pays less attention to others.

In regard to the sample of documents, it is clarified that in order to be taken into account as empirical units, these must meet the following guidelines: (i) not to be over five years old; (ii) being available for consultation; (iii) focused on *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and *Sindicatura* (Statutory Audit), and (iv) expose contradictions in the practices of corporate control figures.

The selected texts were studied mainly from an empirical standpoint, since the authors of these works did not conduct their

research to account for all the contradictions of corporate control institutions, but reported some problematic issues in the development of their approaches. It is the authors of this text who group these problematic issues, identify contradictions, and understand them in the light of sociological ambivalence.

Regarding the people interviewed and consulted, the details collected depended on the figure. The only criterion for a *revisor fiscal* (fiscal reviewer) to participate in the interview was whether he was or was currently a *revisor fiscal* (fiscal reviewer). Likewise, in order to attain a broad panorama of *revisores fiscales* (fiscal reviewers), 10 semi-structured interviews were conducted in Cali, 11 in Bogotá, and 12 in Medellín. The criterion for the choice of cities was that they had more than 2,000,000 inhabitants.

Unlike *revisores fiscales* (fiscal reviewers), in order to participate, *comisarios* (statutory examiners) and *síndicos* (statutory auditors) were required to have held or still hold such positions at present, or to have also been external auditors or external auditors today. Both roles were allowed because regulations in Mexico and Argentina allow *comisarios* (statutory examiners) / *síndicos* (statutory auditors) to be compatible with the figure of external audit.

First of all, the contradictions in academic texts were identified in order to account for possible contradictions, which was done before the interviews (second phase) because the design of the instrument should facilitate analyzing what was found in the texts and, at the same time, prepare questions about issues unaccounted for in the texts.

### 5.1. Methodological aspects of the QCA

Regarding the analysis of academic texts, it should be said that each paper was read in its entirety, and the citations where the author mentioned a contradiction were extracted from the text. Each citation was assigned a sociological ambivalence type. Subsequently, contradictions were grouped for each corporate control figure and analyzed taking into account the common types of sociological ambivalence. Although the typologies of sociological ambivalence were determined *a priori*, the QCA made it

possible to find emerging categories, which will be presented in the results of this work.

For the interviews and surveys, an instrument was built to articulate the findings obtained in the review of the texts. Faced with the first type of ambivalence on contradicting structural demands, two questions were asked: 1) Do you consider the figures of *Revisoría Fiscal* (Fiscal Audit) / *Comisaría* (Statutory Examiner) / *Sindicatura* (Statutory Audit)<sup>8</sup> and external audit to be similar figures, or are they completely different legal forms? And 2) since the company pays the fees of the *Revisoría Fiscal* (Fiscal Audit) / *Comisaría* (Statutory Examiner) / *Sindicatura* (Statutory Audit) do you think that this situation affects the independence of the professional?

As for the type of ambivalence about conflict of status, four questions were asked: 1) Do you think those who hired you know what are your activities in the organization as a *revisor fiscal* (fiscal reviewer) / *comisario* (statutory examiner) / *síndico* (statutory auditor)? ; 2) Do you think this lack of knowledge can be construed as an aspect for the *revisor fiscal* (fiscal reviewer) / *comisario* (statutory examiner) / *síndico* (statutory auditor) not to exercise his duties in full? 3) Have you known professionals who work as *revisores fiscales* (fiscal reviewers) / *comisarios* (statutory examiner) / *síndicos* (statutory auditors) but do not know about the main characteristics of this figure? And 4) what is the longest you have lasted as a *revisor fiscal* (fiscal reviewer) / *comisario* (statutory examiner) / *síndico* (statutory auditor) in an organization? Do you think you were able to become familiar (intimate) with senior management or the shareholders during that time?

Finally, in the ambivalence on conflicting purposes, one question was raised: do you think that the *Revisoría Fiscal* (Fiscal Audit) / *Comisaría* (Statutory Examiner) / *Sindicatura* (Statutory Auditor) should ensure comprehensive control, or do you prefer them to focus their opinion on the reasonableness of the figures in the financial statements?

The procedure to analyze the interviews and surveys was the following. Firstly, the recordings were transcribed to Word and

then entered into an Excel matrix. In the matrix, each intervention was synthesized to capture main ideas expressed by the professionals, which was necessary for a summarized, coherent and precise idea of each intervention. In the analysis, the choices of the professionals and the arguments to support their choices were followed-up on closely. These arguments have been referred to as criteria. Then, choices and criteria were grouped and the relationships found paired with the types of sociological ambivalence. As with the analysis of texts, several emerging categories of analysis surfaced in this process.

## 6. Results

The following acronyms will be taken into account in this section: contradicting structural demands (CSD), conflict of status (CS), and conflicting purposes (CP). As for the codification of the participants, to avoid jeopardizing confidentiality: person surveyed in Argentina (PSA), person surveyed in Mexico (PSM), and person interviewed in Colombia (PIC). Each code was assigned a number based on the order of arrival of responses.

The results are divided into two, addressing firstly the findings in the review of academic texts, and then presenting the analysis of contradictions following the oral accounts collected in the interviews and surveys.

### 6.1. Identifying contradictions in academic texts

By applying the aforementioned criteria to the search of academic texts, eight articles were recovered. Out of these, five (Ahumada, Matallana, and Ardila, 2016; Archibold, Aguilera, and Escobar, 2017; Betancur, 2014; Cuenú, 2014; López, 2013) address the figure of *Revisoría Fiscal* (Fiscal Audit) in Colombia, two (Cárdenas, González, Brizuela, Carreón, and Barriguete, 2013; Hernández, Gaona, De la Garza, and Sánchez, 2014) deal with the figure of the *Comisaría* (Statutory Examiner) in Mexico and one (Palladino, 2014) analyzes the figure of the *Sindicatura* (Statutory Audit) in Argentina.

<sup>8</sup> Depending on the responding professional.

*Revisoría Fiscal* (Fiscal Audit), according to the papers studied, presents CSD because *revisores fiscales* (fiscal reviewers) nowadays must abide by the provisions of Law 43 of 1990 and Law 1314 of 2009 (audit), and by the provisions of Article 207 of the Commercial Code (oversight), thus establishing two contradicting structural (institutional-normative) patterns.

The Colombian authors claim that CS is present in *Revisoría Fiscal* (Fiscal Audit) activities for two reasons. On the one hand, the proprietors, complying with a legal obligation, hire *revisores fiscales* (fiscal reviewers) not knowing the work they do. On the other hand, the *revisor fiscal* (fiscal reviewer) loses independence when he makes part of the organizational structure as a result of becoming intimate with bureaucratic power.

The papers that studied the *Revisoría Fiscal* (Fiscal Audit) also perceived CP, which presents two opposing positions: *complexity* and *linearity*. Some argue that the *revisor fiscal* (fiscal reviewer) should address the complexity of the organization, and some believe that the *revisor fiscal* (fiscal reviewer) should not certify information outside of providing an opinion on the financial statements. Thus, those who uphold the *complexity* of *Revisoría Fiscal* (Fiscal Audit), advocate a broad perspective of its exercise; while those who put *linearity* forth, expect *Revisoría Fiscal* (Fiscal Audit) to be precise, less complex, and oriented to the assessment of financial statements.

According to the authors reviewed, *Comisaría* (Statutory Examiner) are subject to CSD because of a belief that audits are capable of covering the *comisario* (statutory examiner's) activities, which is contradictory to the authors since they argue that the functions of the *Comisaría* (Statutory Examiner) surpass the control exercised by an external auditor. They also observe CS when the owners hire a *comisario* (statutory examiner) but are unaware of the work that the statutory examiner does in the organization. Mexican authors have considered CP, from the context of *complexity*, because they have

found that the *comisario* (statutory examiner) is unaware of the duties and responsibilities of his post.

However, the Argentine author studied recognizes that the *Sindicatura* (Statutory Audit) is ambivalent because it is subject to CSD, CS, and CP. For the author, CSD exists in *Sindicatura* (Statutory Audit) because he believes that technical resolution No. 15<sup>9</sup> establishes full compatibility between the functions of *síndicos* (statutory auditors) and external auditors, which undermines the independence of the *síndico* (statutory auditor) in the control function he exercises in the organization. The author also states that CS is present as the *Sindicatura* (Statutory Audit) loses objectivity due to his close relationship with the company's management body. Lastly, the author states that CP is present in *Sindicatura* (Statutory Audit) in terms of *complexity*, insofar as it only exercises compliance control when it should also exercise management control in order to attain a comprehensive oversight exercise.

## 6.2. Analysis of contradictions in oral accounts

### 6.2.1. *Sindicatura* - Argentina (Statutory Audit).

Regarding the first question about CSD, the respondent acknowledges that there may be full compatibility between *Sindicatura* (Statutory Audit) and external audit. In the second question about CSD, where the respondent was asked whether he believed that the remuneration the *síndico* (statutory auditor) receives could jeopardize his independence, to which the respondent replied that there are independence issues because the *síndico* (statutory auditor) is appointed by the shareholders, a circumstance that guarantees impartialness. As for CS, it was not possible to obtain a valid response from the respondent as he always served as an external auditor and not as a *síndico* (statutory auditor). The only evidence on CS in the *Sindicatura* (Statutory Audit) was that found in the review of academic texts. As for CP, the respondent believes that there is no need for a *síndico* (statutory

<sup>9</sup> Technical Resolution (TR) 15, as amended by TR 45, establishes full compatibility between the functions of *síndico* (statutory auditor) with the functions of external auditor. TRs are rules issued by the Argentine Federation of Professional Councils of Economic Sciences to regulate the exercising of accounting profession.



auditor) to exercise control on management because management itself is answerable for this kind of control. The respondent believes it would affect the independence of the *síndico* (statutory auditor) if he had to perform controls on management.

**6.2.2. Comisaría - Mexico (Statutory Examiner).** Five Mexican professionals answered the questionnaire. Two types of answers were given to the first question on CSD. Two respondents (PSM1; 4) indicated that *Comisaría* (Statutory Examiner) and external audit are compatible, and three (PSM2; 3; 5) stated that there are differences between *Comisaría* (Statutory Examiner) and external audit, which stem from (i) differences in regulatory terms, (ii) due to their functions, and (iii) differences in users of information. Of these three participants, only one pointed out that the “*comisario* (statutory examiner’s) responsibilities are more burdensome” (PSM2) than the external auditor’s responsibilities.

When asked the second question about how remuneration can jeopardize the *comisario* (statutory examiner’s) independence, three types of answers were found. One respondent (PSM1) considered that the fees or acknowledgments given by the company to the *comisario* (statutory examiner) could cause him a loss of independence; two (PSM3; 4) felt differently and argued that no acknowledgment given to the *comisario* (statutory examiner) could jeopardize his independence; and finally, two (PSM2; 5) participants claimed to never have received fees for their duties as *comisario* (statutory examiner).

The four questions dealt with in the methodology were applied to CS. As for the first and second questions, where they were asked about the contracting party’s lack of knowledge about the activities carried out and the use that the *comisario* (statutory examiner) could make of the situation, three participants (PSM1; 3; 5) replied that the shareholders’ meetings lack knowledge about the activities advanced by the *comisario* (statutory examiner), and specified that “normally, they are appointed because the law demands it, without shareholders thinking too much about it” (PSM3). The

other two respondents (PSM2; 4) added that such a lack of knowledge is more frequent in family businesses.

In the third question on CS, professionals were asked if they believed that there was no awareness of the figure on the part of the *comisarios* (statutory examiners) themselves. Only four respondents replied and all agreed that there is a lack of awareness of their roles and responsibilities on the part of the *comisarios* (statutory examiners). Respondents exposed that the *comisarios* (statutory examiners) do not value the figure accordingly, which generates conflict.

In the fourth CS question on the possible impact on independence due to long periods in the post, two respondents (PSM1; 4) believed that the independence of the *comisario* (statutory examiner) is compromised when he has spent several years appointed to the same company, and two respondents (PSM2; 3) asserted that the long periods in the same company do not compromise the independence of the *comisario* (statutory examiner). One respondent said he had become familiar (intimate) with the organization and because of that closeness, he says, “I have never seen the company. My friend and his wife just called me, and they asked me to be the *comisario* (statutory examiner). I was there only when the company was set up and I have not returned ever since” (PSM5).

Regarding CP, respondents were asked whether they believed that the surveillance work carried out by the *comisario* (statutory examiner) should be comprehensive (complex) or focused on figures (linear). Four (PSM1; 2; 3; 4) agreed that the *comisario* (statutory examiner) performs complex functions. Two of these professionals (PSM2; 3) argued that complexity, and thus the risk, lies in the irregularities the *comisario* (statutory examiner) must uncover, which he can ignore (not provide evidence) due to a bad audit or loss of independence. Only one respondent (PSM5) believed that there is no complexity or risk in the duties of the *Comisaría* (Statutory Examiner), bearing in mind that, since his appointment, he has not carried out any monitoring tasks in the organization that appointed him as the *comisario* (statutory examiner).

**6.2.3. Revisoría Fiscal - Colombia (Fiscal Audit).** Thirty-three Colombian professionals participated in the semi-structured interview defined for this study. Regarding the first question associated with CSD, concerning the link between external audit and *Revisoría Fiscal* (Fiscal Audit), 22 professionals (67%) considered that there was no similarity between these bodies; therefore, they only spoke of differences. Nine interviewees (27%) stated that external audit and *Revisoría Fiscal* (Fiscal Audit) shared similarities and differences at the same time and, finally, two interviewees (6%) argued that there was a similarity between the two figures and no differences.

According to the professionals interviewed, *Revisoría Fiscal* (Fiscal Audit) and external audit differ for several reasons, including nine criteria: (i) *scope*; (ii) *legality (support)*; (iii) *legality (contractual)*; (iv) *time*; (v) *deliverable*; (vi) *liability*; (vii) *users*; (viii) *accompaniment*; and (ix) *origin*.

Those who felt that *Revisoría Fiscal* (Fiscal Audit) and external audits are similar argued that three criteria supported this similarity: (i) *objective*, (ii) *methodology*, and (iii) *technique*.

Two professionals are noteworthy (6%) (PIC21; 26), as they stated that only similarities exist between *Revisoría Fiscal* (Fiscal Audit) and external audit. One of them believes that the *Revisoría Fiscal* (Fiscal Audit) has lost autonomy and therefore thinks there are no differences: "Unfortunately [the figures] have become very similar [...] I see them as very similar. The *revisor fiscal* (fiscal reviewer) is supposed to strongly support the search for existing differences, but autonomy has been lost" (PIC26). PIC18 provided a similar response to the previous one, as this respondent pointed out that the *revisor fiscal* (fiscal reviewer), due to his relationship with the organization, has become a judge and party (co-manages), and another interviewee (PIC19) explained that it was difficult to define whether *Revisoría Fiscal* (Fiscal Audit) and an external audit are different or similar, for the company where she had been appointed as *revisora fiscal* (fiscal reviewer) had her engaged in external audit duties as well. On the other hand, when an interviewee was listing differences and he mentioned

the *legal* aspect, he decided to move on to another criterion because he said that no one observed the commerce code, so he explained it: there are legal differences "in terms of the functions under the code of commerce, but that nobody observes" (PIC23).

Concerning the second question on CSD, it was asked whether the remuneration the *revisor fiscal* (fiscal reviewer) receives could compromise his independence. Twenty professionals (61%) believed that the fees received from the company compromise the independence of the *revisor fiscal* (fiscal reviewer), and 13 respondents (39%) argued the opposite, that is, such a situation does not compromise the independence of the *revisor fiscal* (fiscal reviewer).

Those 20 interviewees (61%) who believe the independence of the *revisor fiscal* (fiscal reviewer) may become compromised stated that this is mainly due to the *revisor fiscal* (fiscal reviewer's) concern to hold on to his contract and continue to hold office. They say that, as it is in the hands of the organization to renew oversight duties for a subsequent period, the *revisor fiscal* (fiscal reviewer) ends up adjusting to the requirements of the corporate governance of the organization, so says one interviewee: when you find out something irregular "you don't go telling or tell the State about the situations you are seeing in that company; you don't crap where you eat" (PIC3). Another participant, in the same line of argument as the previous one, linked to an international audit firm, considers:

The issue of independence is compromised because it is always about keeping the customer happy; they emphasize it all the time. If at any point it were to be finished, a team of about thirty people would be out of work, they say (PIC2).

In connection to the above, one person, also linked to an international firm, pointed out: "the company where I worked [...] has a special client and [...] they will do everything they can not to lose him because he is the one who pays the payroll, he is the one that gives them the most resources" (PIC20).

Concerning 13 interviewees (39%) who considered that independence was not compromised, they argued that the *revisor*

*fiscal* (fiscal reviewer) may be impartial because he is a professional who (i) *does not depend on management*; the professional must act (ii) *observing criteria, ethics and professional judgment*, and (iii) *the State supports the revisor fiscal (fiscal reviewer)*.

As for CS, we inquired whether the contracting party was aware of the activities they carried out in companies as *revisores fiscales* (fiscal reviewers). Seventeen interviewees (52%) said that the contracting party does not know the figure of *Revisoría Fiscal* (Fiscal Audit), nine indicated (27%) that the contracting party does know the figure, and seven (21%) think that some contracting parties know the figure, but this knowledge depends on the size of the company and the education level of the entrepreneur. The 17 participants (52%) who spoke of the lack of knowledge on the part of the contracting party mentioned some roles that the latter assigns to the *revisor fiscal* (fiscal reviewer) wrongly: as i) an *employee who helps him co-manage*, as ii) a *professional who must issue a clean opinion*, as iii) an *adviser*, as (iv) an *internal and external auditor*, and (v) a *tax officer*.

The second question about CS asked interviewees whether they believed that lacking knowledge of the figure could be an aspect for the *revisor fiscal* (fiscal reviewer) not to execute his activities in full. In this regard, 21 professionals (64%) said such lack of knowledge could be taken advantage of and 12 stated (36%) that lack of knowledge is not a valid reason for the *revisor fiscal* (fiscal reviewer) to stop exercising his functions as per the law.

In the third question about CS, professionals were asked if they had ever met fellow *revisores fiscales* (fiscal reviewers) who did not know about the central characteristics of the *Revisoría Fiscal* (Fiscal Audit). Of 33 interviewees, 28 replied (85%) that the *revisor fiscal* (fiscal reviewer) does not know his functions and only five (15%) believe that their colleagues are aware of their functions.

The fourth CS-related question inquired whether holding office for long periods could be a factor compromising the independence of the *revisor fiscal* (fiscal reviewer). Four interviewees did not answer this question

because of their one-year experience. Hence, we obtained 29 responses, 20 (69%) of which indicated that holding office for long periods does not compromise independence, while 6 (21%) indicated the opposite and said that being in an organization for a long time could create conflicts, and, finally, 3 (10%) believe that although they never saw their independence compromised by having spent several years in the same organization, they did acknowledge that this issue could influence independence.

In short, Colombian professionals have witnessed CS in *Revisoría Fiscal* (Fiscal Audit) because the contracting party, and the *revisor fiscal* (fiscal reviewer) himself, lack knowledge about the functions of the *Revisoría Fiscal* (Fiscal Audit), which could trigger conflicts since both roles can take advantage of such a situation and make of *Revisoría Fiscal* (Fiscal Audit) whatever suits them best. A minority of participants also expressed that holding office for long periods could alter the *revisor fiscal* (fiscal reviewer's) independence.

Regarding the third source on CP, interviewees were asked whether they believed that *Revisoría Fiscal* (Fiscal Audit) should ensure full control or whether it should focus on the figures in the financial statements. Twenty-eight (85%) were of a mind that the *Revisoría Fiscal* (Fiscal Audit) should exercise and continue to exercise comprehensive control, and five professionals (15%) think that the *revisor fiscal* (fiscal reviewer) should conduct reviews oriented to figures.

Compared to the 28 interviewees (85%) who see *Revisoría Fiscal* (Fiscal Audit) from the plane of *complexity* (integral control), 12 accept that, unfortunately, the post does not operate as such at present. This is what a professional says:

Unfortunately, you end up doing only tax and accounting control duties because the financial statements have to be ruled by a *revisor fiscal* (fiscal reviewer) and that's as far as they go. The figure is good the way it was conceived, it should continue that way, but the other aspects are not being addressed. [You assess] the reasonableness of the figures and that taxes are filed according to accounting (PIC3).

In addition to the aforementioned, the opinion of another participant adds:

I like the view that the *Revisoría Fiscal* (Fiscal Audit) is gaining, which is more comprehensive, seems to be more consistent because the financial, management and internal control aspects cannot be isolated at the moment. The thing is that you don't get paid appropriately for that (PIC13).

As for CP in *Revisoría Fiscal* (Fiscal Audit), the interviewees leaned strongly towards thinking of *Revisoría Fiscal* (Fiscal Audit) as an institution that exercises control throughout the whole organization, as they see the *Revisoría Fiscal* (Fiscal Audit) from the plane of *complexity*.

## 7. Conclusions

Corporate control with a Latin approach arrived in Colombia, Mexico, and Argentina at the end of the 19th century when these countries regulated the operation of joint-stock companies. Control figures in these countries have been in operation for over a century. Nowadays, they are characterized as mediating roles between the State, citizens, shareholders, or proprietors, as they have acquired a double stand: public and private.

It is in the aforementioned double stand that sociological ambivalence arises in the oversight exercised by the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and *Sindicatura* (Statutory Audit) because they must look after two interests that can become conflicting. The ambivalent nature of Latin control was evidenced in this article in two ways.

On the one hand, the qualitative content analysis (QCA) applied to academic texts was able to identify a series of contradictions for the corporate control bodies studied, which were classified into the three basic types of sociological ambivalence: Contradicting Structural Demands (CSD), Conflict of Status (CS) and Conflicting Purposes (CP). On the other hand, the QCA applied to surveys and interviews enabled a more detailed analysis of the elections and the criteria present in these sources of ambivalence.

CSDs in *Sindicatura* (Statutory Audit) and *Comisaría* (Statutory Examiner) correspond

mainly to the compatibility between these bodies and external audit, which is supported by regulations through the State. In the case of the *Comisaría* (Statutory Examiner), it is observed, according to some respondents, that CSDs may exist because of the remuneration the *comisario* (statutory examiner) receives from the company he supervises. In the case of Colombia, CSDs are present in two aspects: the Colombian State requires the *revisor fiscal* (fiscal reviewer) to comply with regulatory requirements (Sect. 207 of the Commerce Code) and with regulations on auditing and assurance (Law 1314 of 2009, Decree 302 of 2015 and Decree 2420 of 2015), which sometimes causes *revisor fiscal* (fiscal reviewer) duties to be confused with external audit duties. There are also CSDs in *Revisoría Fiscal* (Fiscal Audit) inasmuch as it is perceived as an ambiguous control mechanism insofar as it is the audited company that pays for the services of review, which may compromise the independence of the professional in charge.

CSs present possible contradictions found in the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and the *Sindicatura* (Statutory Audit) due to the interaction between these figures and the management of the organization where they exercise their duties. This conflict may arise in the *Sindicatura* (Statutory Audit) due to a possible close relationship (familiarity) between the *síndico* (statutory auditor) and the management body of the company. In the case of the *Comisaría* (Statutory Examiner), it was observed that CSs arise because the contracting party and the *comisarios* (statutory examiners) themselves lack knowledge about the key characteristics of the *Comisaría* (Statutory Examiner). Furthermore, we observed, according to some respondents, that long periods in office may lead to loss of independence. In *Revisoría Fiscal* (Fiscal Audit), CSs occur, as with the *Comisaría* (Statutory Examiner), because the contracting parties and the *revisores fiscales* (fiscal reviewers) themselves lack knowledge about this figure. This study made it possible to validate that conflicts occur because both roles can take advantage of this lack of knowledge and make of *Revisoría Fiscal* (Fiscal Audit) what suits them best. CSs are also observed in the *Revisoría Fiscal* (Fiscal Audit), according to some interviewees, on

account of the loss of independence that may result from long periods in office.

Finally, CPs arise when the work of the *revisor fiscal* (fiscal reviewer), the *comisario* (statutory examiner), and the *síndico* (statutory auditor) is linked to two opposing perspectives. According to the QCA performed, two perspectives emerged, to wit, *complexity*, and *linearity*. In the framework of complexity are those who become familiar with comprehensive corporate control, and on the linear side of it are those who expect these corporate control bodies to focus on reasonably evaluating financial figures to subsequently issue an opinion. According to the analysis carried out herein, *síndicos* (statutory auditors) are subject to CPs when the type of control to be carried out is questioned, whether he should only be focused on accounting and compliance, or whether he should also control management. *Comisaría* (Statutory Examiner) is subject to CPs as well because it is regarded as a complex and high-risk figure; however, respondents indicate that, despite this, the figure does not currently exercise all its functions. Finally, the *Revisoría Fiscal* (Fiscal Audit) is an institution that exercises comprehensive control, but several interviewees felt that, despite obeying a complex perspective, the *revisor fiscal* (fiscal reviewer) currently only performs financial assessments.

Although this work is carried out specifically from the theoretical framework of sociological ambivalence, it is necessary to point out that these ideas also bear a relationship to the sociology of the profession of accounting and the perspective of accounting as a social, institutional and organizational practice, because the results suggest that the contradictions present in the exercise of Latin-approach corporate control do not depend exclusively on the application of inefficient tests or the execution of erroneous analyses on control environments by *revisores fiscales* (fiscal reviewers), *comisarios* (statutory examiners) or *síndicos* (statutory auditors), for these contradictions arise mainly due to the regulatory and institutional design of these bodies and the social representation of review practices (control and audit) within the organizational context.

## 8. Limitations and future studies

It was difficult to receive more answers than we obtained from the *comisarios* (statutory examiners) and *síndicos* (statutory auditors). A closer approach to these professionals will be made possible to the extent that interviews can be conducted in Mexico and Argentina. It is important to note that this study does not propose making inferences on all professionals acting under the corporate control bodies analyzed. Therefore, a future work perspective would be to revisit separately, this time with a demonstrative-inferential intention, all three basic types of sociological ambivalence. Moreover, based on this research, it will be possible to review the guidelines of the bills that have amended regulatory aspects for *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner), and *Sindicatura* (Statutory Audit), seeking to reveal the approaches and contradictions that these bills have proposed to counteract.

## 9. Conflict of interest

The authors declare that the ideas presented herein are not subject to any conflict of interest.

## 10. Source of Financing

This research was funded by the Vice-Presidency for Research of Universidad del Valle, through resources from the internal call 112-2018, modality 2. The sponsored project is entitled “Sociological ambivalence in Latin control. A study to understand the contradictions of the *Revisoría Fiscal* (Fiscal Audit), *Comisaría* (Statutory Examiner) and *Sindicatura* (Statutory Auditor)” (C.I. 8139)” and was presented by the research group Contemporary Topics in Accounting, Control, Management, and Finance from the School of Administration Sciences of the Universidad del Valle.

## 11. Acknowledgments

The Universidad del Valle, the Universidad Libre in Cali, the Universidad Nacional de Colombia headquarters Bogotá, the

Universidad Externado de Colombia, the Universidad de Antioquia and the Universidad de Medellín. The help of Aída Calvo, Jesús María Peña, Victoria Rodríguez, Mateo Bedoya, Kelly Gómez, Santiago Moreno, Camilo Laverde and Carlos Mario Ospina was of the essence. We thank Eliana Franco, Aura Quintero and Jhonny Grajales. Finally, the evaluators of the paper helped us define concepts and analytical frameworks. Thank you very much.

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### ¿How to quote this article?

Ramírez Henao, D. F., & González González, P. (2020). Sociological ambivalence in three Latin American corporate control institutions: Revisoría Fiscal - Colombia (Fiscal Audit), Comisaría - Mexico (Statutory Examiner) and Sindicatura - Argentina (Statutory Audit). *Cuadernos de Administración*, 36(66), 132-147. <https://doi.org/10.25100/cdea.v36i66.8408>

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