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n el artículo *Thinking Like an Auditor: Evaluating Information to Arrive at Evidence-Based Conclusions*, escrito por Allen, Robert D., Gramling, Audrey A., Hermanson, Dana R., *Accounting Horizons*, 08887993, Dec2023, Vol. 37, Fascículo, se lee: “*The sources of information today are quite varied and often conflicting, leading to claims of fake news, conspiracy theories, outright lies, and censorship. In such an environment, how do you work toward evidence-based conclusions, or truth when possible? In this paper, we discuss the Auditing Standards Board (ASB)'s Audit Evidence Framework (AEF) and recent Public Company Accounting Oversight Board evidence-related guidance as valuable tools to help auditors and others evaluate the information they might use to arrive at evidence-based conclusions. We encourage others to "think like an auditor" when evaluating information. Our fundamental message is that information is not automatically evidence that should be used to support conclusions. Instead, information needs to be carefully evaluated before it rises to the level of evidence to support a conclusion.*” Hoy, en especial en las llamadas redes sociales, tenemos una avalancha de información, que necesita ser evaluada para saber si es confiable. Examinarla tal cual hacen los auditores es una posibilidad para determinar si podemos reconocerla como evidencia. En las conclusiones del artículo se afirma: “*The fundamental message of the AEF, PCAOB Staff Guidance, and this paper is simple: information is not automatically evidence that should be used to support conclusions. Rather, information needs to be carefully evaluated (regarding relevance, reliability, etc.) before it rises to the level of being considered evidence. We encourage people in audit and nonaudit settings to appreciate this message as they evaluate information in their professional and personal lives. Be wise consumers of information, be skeptical, and engage in a robust process to evaluate information before using it as evidence to support a conclusion. If something does not make sense, then take the time to gather more information. ―Further, it is critical to seek out and consider information that is inconsistent with your current beliefs and to talk to people who have different views than yours. Consume some news from sources that you typically have not used. As you gather information from various sources, be alert for possible biases or variations in reliability.*” Como se ve, los procesos del Aseguramiento son eficaces para determinar un grado de confiabilidad de cualquier información así no sea financiera. No existe ningún salto al vacío al afirmar que se puede asegurar toda la información empresarial, así no sea financiera. Por lo tanto, el ángulo de visión de los contadores podrá abrirse notoriamente. De esta manera los contadores ganarán más prestigio social, porque serán más útiles. Correlativamente con el avance de los computadores, tendremos cada vez mayor cantidad de información disponible, por lo que será mayor el mercado de aseguramiento, de manera que es lógico que haya varios queriendo quedarse son el pastel o, al menos, con una parte de él. Es hora de probar que lo que se hace es eficaz.

*Hernando Bermúdez Gómez*