E

n la sección de Summary, Contributions And Future Research, del artículo *100 Percent Population Testing and Concerns of Auditors With Limited Liability Exposure: Evidence From Retail Investors*, escrito por Wilson, Reginald; Revels, Brock, publicado por *Journal of Accounting and Finance*; West Palm Beach Tomo 23, N.º 5, (2023): 13-24, se lee: “*The longstanding assertation that auditor independence enables audit judgements to be void of bias, due to auditor objectivity, and thus more reliable has been the foundation of audit standards for decades. ―Recently, there has been an influx of dissenting opinions in audit literature, which began with Taylor et al.'s (2003) new financial reporting reliability framework. Taylor et al.'s (2003) new framework sparked a paradigm shift away from the antiquated view that valued independence over reliability in audits. The main goal being improved financial reporting reliability would overcome the hindering limitations associated with not only achieving "complete" independence but also maintaining independence. There have been subsequent studies that expanded on the framework that Taylor et al. purported (Wilson 2015; DeZoort et al. 2012; DeZoort and Taylor 2009). However, there is no literature that examines the interrelationship of audit evidence methodology and limited liability agreements on retail investors' perceptions of a CPA firm's decision. ―Overall, the experimental findings from hypothesis one suggest that retail investors are indifferent regarding a CPA firm's level of liability exposure (F = 0.211; p = 0.649) when performing an audit. Likewise, the absence of a significant difference in the proportion of retail investors who perceived the type of evidence collected by the firm during the audit as a significant driver on the firm's ability to be unbiased in the audit decision (F = 0.146; p = 0.705) was contrary to what was expected. Collectively, the results from HI and H2 would suggest that neither the CPA firms' liability exposure nor audit data methodology is essential to retail investors when determining the validity of the audit outcome*.” Como se ve existe una gran brecha entre el discurso de los auditores y las percepciones de los inversionistas minoritarios. Nos parece que el muestreo, correctamente practicado, es eficaz. Pero, evidentemente, puede ser mucho más fácil revisar el 100% de las poblaciones utilizando las herramientas de manejo de grandes datos que muchas empresas tienen en operación desde los años 80 del siglo pasado. Esta tecnología tampoco representa un fuerte impacto en el costo para los profesionales que la usan. Muchas veces los auditores se preocupan más de los grandes propietarios, a quienes identifican como sus electores, que de los minoritarios. Sin embargo, es injusto que aquellos avasallen a estos. Posiblemente sean estos los que tumben el árbol, porque sin poder cortar su tronco, si suelen ser capaces de dejarlo sin hojas. El trato equitativo es en Colombia una obligación de todos los administradores, contemplada por el [artículo 23 de la Ley 222 de 1995](http://www.secretariasenado.gov.co/senado/basedoc/ley_0222_1995.html#23), hoy aplicable a muchas entidades sin ánimo de lucro, por virtud del artículo 15 de la [Ley 1314 de 2009](https://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/Ponencias/2009/gaceta_620%20%20.pdf). Es necesario encontrar evidencia concreta sobre el cumplimiento de los administradores de sus deberes.

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