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n el artículo [*Análisis de la relación entre los aspectos conductuales y temporales de la precisión del pronóstico del analista*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.5007%5C2175-8069.2023.e83406), escrito por Paula Carolina Ciampaglia Nardi, José Lino Oliveira Bueno, Evandro Marcos Saidel Ribeiro & Ishani Aggarwal, publicado por *Revista Contemporânea de Contabilidade*, 2023, Vol. 20 Issue 54, p1-17, se lee: “*In order to contribute to research and to discuss how human and psychological factors, more specifically behavioral biases and uncertainty measured over time, are related to decisions in financial and business environments, this research analyzed the relationship between some of these biases with the accuracy of the financial analysts' profit forecast. Along with a set of financial aspects and characteristics of the analysts, the biases were considered as: optimism, anchoring, overconfidence, representativeness, realism and commonality, plus the condition of uncertainty established by time. ―Overall, the results confirmed that, in the Brazilian context, these biases are related to the accuracy of analysts, more specifically, optimism, commonality and the time factor, so that hypotheses 1, 6 and 7 were not rejected. It is noteworthy that the anchoring bias also showed a relationship with accuracy, but in the opposite direction to that expected by the literature. Indicating that the use of anchor measures benefits the analysts' forecast, increasing its accuracy. While optimism and time are negatively related to accuracy and commonality, it has a positive effect. ―Although the results have not been significant for the other biases, the tendency that can be indicated is that overconfidence and representativeness imply less accuracy, while the characteristic of realism suggests greater accuracy. ―Thus, the study considered a set of variables, which can be related with accuracy, in a broader way than that already addressed in previous research. He managed to prove that there is an impact on the accuracy of analysts by some behavioral biases, not yet observed in the literature. These aspects differentiate the study from other international ones, but mainly from national research. ―In addition, it reaffirms that heuristics can affect, and therefore, should be considered by information technologies, as they are present in the interface of decision-making processes. And, this happens because, according to central cognitive theory, based on the concept of human agency, the human factor directs and regulates its own experiences and can intentionally influence the functioning and immediate circumstances (Bandura, 2001, 2006).*” Está claro que cada ser humano es un universo que se deja influir o rechaza eventos o datos internos según su propio sistema de pensamiento, regido por sus preconceptos, sus ideologías, su idiosincrasia. Por lo tanto, en un mercado determinado se debería contar con exámenes de los analistas concretos que operan en él. Parece poco probable que esto se pueda lograr. Si, en cambio, aumentamos los analistas, acudiendo a economistas, administradores, financieros, contadores, es probable que las firmas de analistas tengan mucho más rigor que el que aplican si sienten que son los manda callar. Las entidades estatales de supervisión deben revisar con posterioridad los conceptos de los analistas para verificar si sus conceptos han sido adecuados.

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