E

n muchos programas de contaduría pública no se prepara a los estudiantes para el ejercicio profesional. Se piensa que si ellos aprenden contabilidad ya estarán listos para actuar como profesionales.

La gran mayoría de los recién egresados no sabe contratar. Es paradójico. Han estudiado costos y presupuestos pero no son capaces determinar los recursos y los costos de prestar un servicio contable determinado.

Una importante cantidad de recién egresados no sabe cómo llevar a la práctica lo que aprendió. Su educación ha sido abstracta y general.

Varios de los mejores modelos educativos contemplan dentro de la formación del estudiante extensas prácticas. El International Accounting Education Standards Board (IAESB) adoptó el [International Education Standard 5, Practical Experience Requirements](https://www.ifac.org/sites/default/files/publications/files/Handbook-of-International-Education-Pronouncements-2014.pdf), a cuyo tenor “(…) *10. The period of practical experience in performing the work of professional accountants should be a part of the pre-qualification program. This period should be long enough and intensive enough to permit candidates to demonstrate they have gained the professional knowledge, professional skills, and professional values, ethics and attitudes required for performing their work with professional competence and for continuing to grow throughout their careers. 11. The period of practical experience should be a minimum of three years. A period of relevant graduate (beyond undergraduate, e.g., master’s) professional education with a strong element of practical accounting application may contribute no more than 12 months to the practical experience requirement.* (…)”. En Colombia [el requisito de práctica](https://www.jcc.gov.co/images/pdfs/normatividad/resoluciones/Resolucion_013_de_2014.pdf) no forma parte de los programas de contaduría, las prácticas incluidas en esos programas no son computables, la extensión exigida es de un año (no necesariamente de jornadas completas) y su perfil está lejos de asegurar la debida preparación para el desempeño profesional.

Las firmas de contadores experimentan una fuerte deserción entre los recién contratados. Pamela H. Church en artículo [*Assimilation of New Hires in Public Accounting*](http://aaajournals.org/doi/abs/10.2308/ciia-50926) (Current Issues in Auditing, Volume 8, Issue 2, 2014, Pages A25–A34) señala: “(…) *In summary, the participants in this study asserted that dedicated new hires can adapt to the demands of the audit job, including long hours, tight budgets, and high stress. However, in order to do so, they need supportive peers, effective supervisors who steer individual behavior and group dynamics, interactions with interested partners who serve as positive role models, and predictable time away from the job, both at the end of the day and for long-term breaks. Simply increasing existing employees’ awareness of their roles in newcomers’ successful assimilation into the firm may be a low-cost, effective method of assisting new hires in their adjustment to large public accounting firms.* (…)”

Hay aprender a ser, aprender a saber, aprender a hacer y aprender a convivir.

*Hernando Bermúdez Gómez*