C

on ocasión de la aprobación del retiro del Reino Unido de la Unión Europea, [ICAS respondió](https://www.icas.com/technical-resources/icas-brexit-answers-taxation-and-accounting): “(…) *5. In areas of accountancy, what new policies will follow? Will it be inclined or persuaded to depart from International Financial Reporting Standards (IFRS) and re-establish UK Generally Accepted Accounting Practice (UK GAAP)? Will the EU Audit Directive and Regulations continue to be implemented as planned, or will some aspects be reversed? ―As the UK intends to remain a global player, after all it is the fifth largest economy in the world, then one would expect that it would need to require listed entities to comply with global standards in the area of financial reporting. ―It is therefore highly likely that the IFRS requirement would continue to apply to the consolidated accounts of entities listed on the London Stock Exchange and AIM. Currently this requirement specifically relates to IFRS as adopted by the EU. However, following its exit, the UK would have the ability to specifically adopt IFRS standards as issued by the IASB without them firstly having to be adopted by the EU. ―The UK could of course establish its own adoption mechanism, possibly via the Financial Reporting Council. There would appear little scope for setting rules requiring the use of financial reporting standards other than IFRS for such entities. IFRS is now seen as the global benchmark in terms of financial reporting standards and therefore their use, or the use of standards substantively based on the IFRS framework (adopted standards), would appear to be the primary option. ―On the audit side, the UK has only just introduced the 2014 EU Audit legislation. This legislation has therefore been introduced as required. As long as the UK remains a member of the EU there will be no scope to revise any of this legislation and related provisions. However, depending on the agreement reached with the EU and also dependent on the views of stakeholders, there may be scope for amending certain aspects of this legislation.* (…)”

Desde hace varios siglos, la comunidad contable británica ha desempeñado un liderazgo a nivel mundial. Las decisiones que en el futuro llegue a adoptar, ya no sujeta a las decisiones de la Unión Europea, seguramente tendrán un sabor más local, pero seguirán siendo el fruto de razonamientos profundos, concebidos y expuestos con gran rigor. Así las cosas, ellos seguirán siendo un punto de vista de obligada consideración, tanto en materia de educación, como en materia de la contabilidad financiera, contabilidad administrativa y las diferentes modalidades de aseguramiento.

Las revistas y los periódicos británicos en materia contable se ubican también en los primeros puestos en el concierto universal. Su consulta, gracias a Dios facilitada por la tecnología de la información, es obligatoria para todo el que quiera estar en la frontera. Como lo anotamos recientemente, el impacto de la Mancomunidad de Naciones (53 países) les asegura un influjo directo en un porcentaje significativo de las jurisdicciones. Si a ello se añade su cercanía con USA se comprenderá su peso específico.

*Hernando Bermúdez Gómez*