U

niformity versus flexibility, is the second Gray’s approach (1988). As well as we could read in [Contrapartida 300](Contrapartida300.docx), this is one of four principles accounting values that are related to societal values.

Uniformity versus flexibility is a value that reflects a specific preference for the enforcement of uniform accounting practices between companies and for their use consistently over time, it differs with flexibility mainly because flexibility perceived circumstances of individual companies.

This is an important accounting value dimension because attitudes about uniformity, consistency, or comparability are a fundamental feature of accounting principles around the world. This value can have too many different interpretations, ranging from a relatively strict intercompany and inter-temporal uniformity, to consistency within companies over time and some concern for comparability between companies, to relative flexibility of accounting practices to suit the circumstances of individuals companies.

*“(…) In countries such a France and Spain, for example, a uniform accounting plan as well as the imposition of tax rules for measurements purposes have long been in operations because there has been a concern to facilitate national planning and the pursuit of macroeconomic goals. In contrast, The United Kingdom and the United States have demonstrated more concern with inter-temporal consistency and some degree of intercompany comparability because of a perceived need for flexibility. (…)” (Lee H. Radebaug, Sidney J. Gray, Ervin L. Black. International Accounting and Multinational Enterprises John Wiley & Sons, USA 2011. Page 46-47).*

Uniformity is more easily attributable in societies where the imposition of laws and codes promote a uniform patron for the accounting practice, is also linked with a collectivism culture, where exist a belief in organization, order, and respect for groups of norms. A preference for uniformity can be consistent with a preference for strong uncertainty avoidance, which leads in turn to concern for law and order and rigid codes of behavior, need for written rules and regulations, respect for conformity and search for absolutes values.

Colombian case can be easily categorized within the uniform approach, in our country the accounting practices are uniform between companies and its uniformity is consistent over time.

*Carol Ortega Algarra.*