C

omo lo hemos expuesto varias veces, la gran mayoría de las empresas, que pertenecen a los grupos 2 y 3, no han puesto en observancia las nuevas normas de contabilidad y de información financiera. Esto se advirtió desde un principio, a sabiendas de la falta de una vigilancia estatal.

La situación es la misma por la que han pasado otros países. Mohammad Nurunnabi, en su *artículo* [*Auditors’ perceptions of the implementation of International Financial Reporting Standards (IFRS) in a developing country*](https://www.emeraldinsight.com/doi/abs/10.1108/JAEE-02-2015-0009) (Journal of Accounting in Emerging Economies, Vol. 7 No. 1, 2017, pp. 108-133, © Emerald Publishing Limited), manifestó: “(…) *Due to the paucity of research on IFRS implementation in a developing country, this study investigated the impediments of IFRS implementation. Based on 75 interviewees and 1,647 enforcement document analysis, the study reveals that low audit fees play a key part in slowing down the IFRS implementation process in Bangladesh. A lack of qualified accountants is another key problem in implementing IFRS in Bangladesh. Without adequate numbers of qualified CAs, it is nearly impossible to even consider implementing IFRS. There would be no one to physically implement the regulations of IFRS. The majority of the interviewees suggested that company managers in Bangladesh were hesitant to comply with IFRS. The respondents thought that normal practice is that most companies copy the big companies’ reporting styles. The interviewees also reported that shareholders and/or users in Bangladesh do not bother to acquaint themselves with what is happening through reports; for example, whether or not their companies are complying with IFRS. The purpose of IFRS is, therefore, questionable if the shareholders do not care about this compliance. The interviewees also argue that the general corporate practice in Bangladesh is to hide information, resulting in a lack of transparency. The interviewees’ opinions’ are that the companies are inclined to hide information, and that this is facilitated by their political connections. In addition, the company directors are aware of the fact that the regulators will not question their noncomplying activities because they are using their political connections. This culture makes it difficult to implement IFRS. Moreover, the family-based private sector is not inclined to comply with IFRS.* (…)”

Las actividades de socialización contempladas en la [Ley 1314 de 2009](http://www.javeriana.edu.co/personales/hbermude/leycontable/contadores/2009-ley-1314%28do%29.pdf) suponen un gran esfuerzo de los ministerios, el CTCP y los programas de contaduría. Si bien estos tienen capacidad suficiente para adelantar dicha tarea, hasta el momento no hay verdaderos resultados que mostrar. La gran mayoría de las actividades, realizadas por cada entidad según sus propias concepciones y posibilidades, se dirigió hacia los contadores públicos. Por lo general se trató de cursos cortos (pocos de 100 horas); excepcionalmente algunos obtuvieron el título de especialistas en normas internacionales. Mientras los dueños, controlantes y administradores de las empresas no perciban las ventajas de aplicar las nuevas normas, no apretarán el paso, pero si fingirán su cumplimiento.

*Hernando Bermúdez Gómez*