E

l pasado 29 de agosto, en Tokio, el presidente del IASB [*Hans Hoogervorst*](https://www.ifrs.org/news-and-events/2018/08/chairmans-speech-japan-and-ifrs-standards/)se refirió al proyecto que se lleva a cabo para efectuar posibles modificaciones la NIIF 3 y la NIC 36. Quisiera citar algunos apartes que llamaron mi atención:

*“The Post-implementation Review identified a couple of problems with the impairment-only approach to goodwill. (…) the annual impairment test is both costly and subjective. Often, the projections of future cash flows from cash generating units tend to be on the rosy side. Impairment losses therefore tend to be identified too late. ―Often businesses are acquired and combined with existing businesses. So when impairment is tested, the value of the business being tested for impairment includes not only the value of the new business but also of the old business. Let’s assume an acquirer has a very successful existing business they have built up over time. Its economic value would be well in excess of its book value because there is significant internally generated goodwill which isn’t recognised for accounting purposes. ―Now the company makes an acquisition that is added into that existing business. Even if that acquisition is truly terrible—as long as the value of the old part of the business remains high enough, the value of the combined business may stay above its book value, protected by the headroom of the internally generated goodwill from the old business. In such cases, no goodwill impairment will be recognised.” ―The risk is that goodwill just keeps on accumulating over time even when the economics do not justify this (…) ―These are all good reasons for us to bring the question of re-introduction of amortisation of goodwill back to our stakeholders in the form of a discussion paper (…). ―However, whatever the outcome of this exercise will be, the discussion paper should serve to make our stakeholders better aware of the shortcomings of the impairment-only approach. It may be that there is no better alternative, but in that case we should accept the current shortcomings of IFRS 3 with our eyes wide open.”*

Creo que en Colombia podríamos no estar muy lejos de esta realidad. Es común encontrar compañías en las cuales el *goodwill* reconocido se mantiene inalterado durante años (o en algunos casos se incrementa debido a nuevas adquisiciones), lo cual debería cuestionarnos sobre el riesgo de que los balances estén reflejando cifras infladas aún después de cumplir los requerimientos de deterioro de la NIC 36.

Este caso también resalta importancia de realizar análisis posteriores a la implementación de las normas, para validar si los requerimientos han funcionado como se esperaba. Por ejemplo, en Colombia está vigente el interrogante sobre si a partir de las nuevas normas de contabilidad y aseguramiento se están cumpliendo los objetivos propuestos en el artículo primero de la [Ley 1314 de 2009](http://www.javeriana.edu.co/personales/hbermude/leycontable/contadores/2009-ley-1314.pdf).

*Edgar Emilio Salazar Baquero*