S

on muy numerosas las pequeñas y micro empresas que hay en Colombia. Cada una es insignificante. Pero todas juntas tienen un peso muy importante en la economía del país, entre otras cosas, por los empleos que generan. Se plantea con frecuencia que hay que procurar su desarrollo, por ejemplo, facilitando sus exportaciones. Muchas de las teorías que se plantean sobre las empresas, como la de buen gobierno, están pensadas inadecuadamente, porque no consideran los recursos disponibles por las organizaciones para ponerlas en práctica.

De otra parte, hemos expuesto que la historia registra el exitoso apoyo que los contadores han prestado al desarrollo de sus clientes, el cual ha sido recompensado con una mayor contratación de servicios y con mejores honorarios. Ciertamente la ventaja de los contables radica en el conocimiento directo de la realidad empresarial, de manera que son capaces de plantear soluciones realizables y sostenibles.

Nicodemus Muteti, Mary Namusonge y David Nzomo, en su artículo [*Accounting Systems for Records Keeping Practices for Small Enterprise Development in Makueni County, Kenya*](http://www.scirp.org/Journal/PaperInformation.aspx?PaperID=86384)(OJAcct, Vol.7 No.3, July 2018), concluyeron: “(…) *The government of Kenya through its revenue collecting body has been keen to loop in more people to pay taxes. The timing of the study coincided with a tax amnesty issued by the revenue authority. This was a deterrent to the entrepreneurs to answer all the questions in a concise and clear manner particularly those touching on business revenue. Small enterprises contribute to poverty reduction, job creation, economic and human development, though they face a myriad of challenges in their day to day operations. The Makueni entrepreneurs’ main accounting systems are for recording sales, purchases, expenses and maintaining records for costing their goods and services. The major challenges faced by the entrepreneurs in keeping records were lack of competent clerical staff, knowledge on record keeping and time to organize and keep the records. Entrepreneurs were noted to keep records in order to remember, observe progress and track profit. The entrepreneurs in Makueni County preferred the manual method of record keeping which is tedious, prone to error, difficult to track fraud and slow to generate financial reports for business decision making. The solution is to computerize the financial records by introduction of the management of information systems. The four factors found to be important in accounting systems were maintaining records for costing of goods and services, recording expenses and payments, recording sales and recording purchases. Accounting systems were statistically significant in influencing enterprise development. The stakeholders which include the national government, county government and other local organizations need to support small enterprises to improve on their accounting systems. This will result in increased revenue, job creation and accurate records to assist in decision and policy formulation.* (…)”. Es decir: si se fomenta el desarrollo contable, se obtendrá desarrollo empresarial.

*Hernando Bermúdez Gómez*