L

a gran revolución de la educación contable se producirá cuando las instituciones reemplacen la evaluación de las entradas ocurridas durante el proceso de formación, por el examen de las competencias adquiridas. Según la IES 6, “*8. IFAC member bodies shall formally assess whether aspiring professional accountants have achieved an appropriate level of professional competence by the end of IPD, drawing on the outcomes of a range of assessment activities that are undertaken during IPD.*” Las expectativas de las partes interesadas son cada vez más altas, como consecuencia de la mayor complejidad de los asuntos que deben ser tenidos en cuenta a la hora de determinar las competencias que deben alcanzar los estudiantes. Según la IES 3, en materia de habilidades se espera que un contable *a) Intellectual (i) Evaluate information from a variety of sources and perspectives through research, analysis, and integration. (ii) Apply professional judgment, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances. (iii) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions. (iv) Apply reasoning, critical analysis, and innovative thinking to solve problems. (v) Recommend solutions to unstructured, multi-faceted problems. (b) Interpersonal and communication (i) Display cooperation and teamwork when working towards organizational goals. (ii) Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally. (iii) Demonstrate awareness of cultural and language differences in all communication. (iv) Apply active listening and effective interviewing techniques. (v) Apply negotiation skills to reach solutions and agreements. (vi) Apply consultative skills to minimize or resolve conflict, solve problems, and maximize opportunities. (vii) Present ideas and influence others to provide support and commitment (c) Personal (i) Demonstrate a commitment to lifelong learning. (ii) Apply professional skepticism through questioning and critically assessing all information. (iii) Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection. (iv) Manage time and resources to achieve professional commitments. (v) Anticipate challenges and plan potential solutions. (vi) Apply an open mind to new opportunities. (d) Organizational (i) Undertake assignments in accordance with established practices to meet prescribed deadlines. (ii) Review own work and that of others to determine whether it complies with the organization’s quality standards. (iii) Apply people management skills to motivate and develop others. (iv) Apply delegation skills to deliver assignments. (v) Apply leadership skills to influence others to work towards organizational goals. (vi) Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision making*” Así las cosas, los exámenes, incluidos los del Estado, deben cambiar, lo que solo ocurrirá cuando los docentes cambiemos.

*Hernando Bermúdez Gómez*