S

egún IMA “*The cost information used to support critical management decisions continues to be based on financial accounting numbers that fail to consider the complexities of the business operations*”. Está disponible un *Exposure Draft* de un futuro *Statement on Management Accounting*, que se denominaría [*Developing an Effective Managerial Costing ―System for Your Organization*](https://www.imanet.org/-/media/625594d8829f48e58e7042417133cc56.ashx).

En resumen, el proyecto de declaración propone el siguiente método: “*The six-step process includes: ―Doing a quick assessment of the current costing system’s effectiveness ―Analyzing the organization’s strategy and business environment ―Considering managerial cost modeling concepts ―Evaluating the current managerial costing practices ―Designing the appropriate level of costing system complexity for the organization ―Implementing the new system across the organization*”

IMA subraya: “*The design, implementation, and use of a managerial costing model should be based on the causality principle. Causality deals with capturing and understanding enterprise operational quantitative cause-and‐effect relationships and their monetary impact*.”

De otro lado el documento define costo como “*A monetary measure of (1) consuming a resource or its output to achieve a specific managerial objective, or (2) making a resource or its output available and then not using it.*”

Advierte IMA: “*Modeling constraints. The application of these concepts supporting the principle of causality is subject to constraints that serve as boundaries to how diligently a concept can be applied. Of course, constraints cannot be totally eliminated, but they should be managed to ensure distortion for decision making is kept at an acceptable level. Exhibit 3 identifies the constraints that apply to managerial cost modeling and the application of the principle of causality. A definition is included, but for a more complete explanation refer to the CFMC SMA*.”

La información sobre los costos es fundamental para una empresa. El uso de la contabilidad financiera para estos propósitos no es muy apropiado. Se requiere que el sistema de información se alimente de otros detalles. El documento señala que los sistemas más complejos son los que utilizan centros de costos.

Como lo hemos resaltado varias veces, la concepción de los contadores administrativos ha evolucionado, de manera que este profesional debe empoderarse sobre toda la información empresarial, ayudando a la definición de planes y estrategias y a la evaluación de los resultados de las organizaciones. Así los costos vienen a ser solo una parte importante de dicha información.

La gestión necesita mucho el apoyo de verdaderos contadores administrativos.

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