S

egún dice Kimberly Howerton Ammon, CMA, CPA en su artículo [*Quality is everything*](https://sfmagazine.com/post-entry/november-2018-quality-is-everything/) (Strategic Finance; Montvale Tomo 100, N.º 5, (Nov 2018): 25-26) “(…) *To report on quality, you must have your finger on the pulse of the organization. Quality isn't just about meeting ISO 9000 audit requirements or maintaining operational processes; quality (or performance) audits should be conducted for accounting, too, to ensure the financial results reconcile with activity generated by the plant. If your general ledger (GL) isn't accounting for all plant activity, then you have a problem. The first step in reporting and analysis done by accounting must be reconciling to the GL. Quality checks in finance processes and methodology are necessary for reliable and consistent results. Making quality the top priority of the accounting process supports good decision making and helps a business in cultivating a strategic plan that will sustain the organization going forward*. (…)”. Según [Wikipedia](https://en.wikipedia.org/wiki/General_ledger), “(…) *A general ledger contains all the accounts for recording transactions relating to a company's assets, liabilities, owners' equity, revenue, and expenses. In modern accounting software or ERP, the general ledger works as a central repository for accounting data transferred from all subledgers or modules like accounts payable, accounts receivable, cash management, fixed assets, purchasing and projects. The general ledger is the backbone of any accounting system which holds financial and non-financial data for an organization [1]. The collection of all accounts is known as the general ledger. Each account is known as a ledger account. In a manual or non-computerized system this may be a large book. [2]*(…)”

En una auditoria financiera se examinan los estados financieros, sobre la base de que el sistema contable funciona de acuerdo con las normas legales, es decir, que tiene valor probatorio. Sin embargo, es posible y conveniente ir más allá y preguntarse por la calidad de los procesos y resultados de dicho sistema.

Según Ammon, “(…) *Testing the proof of concept as you go is preferable to waiting to test at the end of the process. This is what is called the "Agile approach" when working on system development projects. What if you could've prevented resources (time and money) from being wasted by checking progress along the way to ensure milestones are being met and the schedule is going as planned? Those who invest in getting it right are the people who really care about the company.* (…)”

Muchas veces dejamos para el final comprobar la calidad del sistema. Cuando nos damos cuenta estamos en frente de deficiencias importantes en los informes, como, por ejemplo, en los estados financieros. Es entonces cuando vienen las largas jornadas de trabajo, hasta avanzadas horas de la madrugada. Se trata de una forma incorrecta de trabajar, que desgasta sobremanera a los seres humanos.

Hacer las cosas con calidad, cero errores, es una disciplina muy recomendable.

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