F

undada en 1839, la [*University of Texas at Austin*](https://www.utexas.edu/), mantiene el prestigioso [*McCombs School of Business*](https://my.mccombs.utexas.edu/), cuyos programas en el área de contabilidad suelen encontrarse dentro de los primeros puestos en las clasificaciones independientes. A nivel de [pregrado](https://my.mccombs.utexas.edu/BBA/Advising/Degree-Planning/Degree-Plans), la escuela ofrece Accounting, Accounting - Integrated BBA/MPA, Business Honors, Finance, Finance with Accounting Minor, International Business, Management, Management Information Systems (MIS), Marketing, Science & Technology Management (STM) y Supply Chain Management. En esa Universidad pueden cursarse, entre otros, el Master of Business Administration, Master in Professional Accounting (MPA), Master of Science in Accounting, Master of Science in Business Analytics, Master of Science in Economics, Master of Science in Finance, Master of Science in Information, Risk, and Operations Management, Master of Science in Information Technology and Management, Master of Science in Management, Master of Science in Marketing, Master of Science in Statistics. [Según se lee](https://www.mccombs.utexas.edu/MPA/iMPA) “*The integrated Master in Professional Accounting (iMPA) is a five-year program designed for current Texas McCombs undergraduates. iMPA students earn a BBA degree in accounting and a Master in Professional Accounting degree in just five years.*” Además puede cursarse el [McCombs Ph.D. program in accounting](https://www.mccombs.utexas.edu/PhD/Areas-of-Study/Accounting). Como se ve, las escuelas colombianas tienen mucho espacio para diversificarse.

Mientras la responsabilidad de la academia en nuestro país es garantizar que los estudiantes de pregrado son competentes para desempeñarse como contadores públicos en los términos de la Ley 43 de 1990, en la universidad nombrada para poder optar al [título de CPA](https://my.mccombs.utexas.edu/MPA/CPA-Exam) se requiere: “*If you plan to sit for the CPA exam in the State of Texas on July 1, 2011 or later, you will need to meet the following requirements: ―A total of 150 semester hours of college credit ―30 upper-division or graduate hours in accounting, including accounting research and analysis (beyond elementary such as ACC 311 and 312; no more than 12 hours in tax and no more than 12 hours in accounting systems) ―24 upper-division or graduate hours in business, including business communications (economics and business statistics at any college level will count as upper division courses; no more than 6 hours from the same discipline) ―3 hours of an approved ethics course (such as BGS 381L [formerly LEB 380.1] or LEB 380.17) ―Completion of your undergraduate degree (for integrated MPA students under the tax track, this includes your LEB electives)\**” Cumplidos estos requisitos hay que aprobar el [examen que practica NASBA](https://nasba.org/exams/cpaexam/). En Colombia formamos técnicos, tecnólogos, profesionales, maestros y doctores en contabilidad. Sin embargo, los linderos entre las competencias de unos y otros no están claramente definidos. No se trata únicamente de la cantidad de años cursados. Como se sabe, el IAESB, al que muy pocos ponen cuidado, privilegia la enseñanza que mide las competencias frente a la que valora las asignaturas cursadas. No podemos seguir pasando por alto la ley de la profesión, graduando personas cuyo nivel no es verdaderamente profesional.

*Hernando Bermúdez Gómez*