D

e gran importancia el [borrador](https://www.aicpa.org/content/dam/aicpa/research/exposuredrafts/accountingandauditing/downloadabledocuments/20190605a/20190605a-ed-sas-ssae-materiality.pdf) que ha divulgado AICPA que pretende introducir “*Amends • Statement on Auditing Standards [SAS] No. 122, Statements on Auditing Standards: Clarification and Recodification, as amended, — Section 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards [AICPA, Professional Standards, AU-C sec. 200]; — Section 320, Materiality in Planning and Performing an Audit [AICPA, Professional Standards, AU-C sec. 320]; and — Section 600, Special Considerations — Audits of Group Financial Statements (Including the Work of Component Auditors) [AICPA, Professional Standards, AU-C sec. 600] ꟷ• SAS No. 134, Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements, [AICPA, Professional Standards, AU-C sec. 700] ꟷ• SAS No. 13X, Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA [AICPA, Professional Standards, AU-C sec. 7031])*”, como consecuencia de una nueva descripción del concepto de materialidad.

Entre los muchos juicios que debe hacer un Contador al desempeñarse como tal está la definición en términos generales y concretos de lo que tiene o tendría el carácter de material. La literatura contable demuestra que este término ha sido usado en muchos sentidos, siempre fiel a su expresión original, importancia o significatividad.

El documento explica que “*The ASB’s current definition3 of materiality is consistent with the definition of materiality used by the International Accounting Standards Board (IASB) and the IAASB. The ASB is proposing amendments to align the materiality concepts discussed in AICPA Professional Standards with the definition of materiality used by the U.S. judicial system, the auditing standards of the PCAOB, the U.S. Securities and Exchange Commission (SEC), and the Financial Accounting Standards Board (FASB) (hereinafter referred to as “U.S. judicial system and other U.S. standard setters and regulators”). FASB amended its definition of materiality in August 2018 to be consistent with the U.S. judicial system and other U.S. standard setters and regulators. The ASB believes it is in the public interest to eliminate inconsistencies between the definition of materiality in AICPA Professional Standards and the definition of materiality used by the U.S. judicial system and other U.S. standard setters and regulators.*” Así las cosas se plantea esta definición: “*Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements*.” El documento explica el cambio en detalle.

Se insiste en que la materialidad debe establecerse desde los usuarios y no desde los preparadores o aseguradores. Igualmente se subraya que lo material puede producir un efecto en los decisores.

*Hernando Bermúdez Gómez*