S

i no nos ponemos al día, la academia contable colombiana desparecerá. Otros se apoderarán de los sistemas de información.

[Según PWC](https://www.pwc.com/gx/en/services/entrepreneurial-private-business/emea-private-business-survey.html) “*The Essential Eight ―To help companies focus their emerging tech efforts, we analysed the business impact and commercial viability of more than 250 emerging technologies to zero in on the “Essential Eight.” These are the core technologies that matter most for business, across every industry, over the next three to five years. The Essential Eight are the technology building blocks that we believe every organisation must consider. While each company’s strategy for how to best exploit — and combine — they will vary, these technologies will have a profound global impact on business, employees, and customers. ―The Essential Eight technologies that matter most for business today: ―Artificial intelligence, Augmented reality, Blockchain, Drones, Internet of Things, Robotics, Virtual reality, 3-D printing*”.

[Según Wikipedia](https://en.wikipedia.org/wiki/Augmented_reality) “*Augmented reality (AR) is an interactive experience of a real-world environment where the objects that reside in the real-world are enhanced by computer-generated perceptual information, sometimes across multiple sensory modalities, including visual, auditory, haptic, somatosensory and olfactory. [1][2] The overlaid sensory information can be constructive (i.e. additive to the natural environment), or destructive (i.e. masking of the natural environment). [3] This experience is seamlessly interwoven with the physical world such that it is perceived as an immersive aspect of the real environment. [3] In this way, augmented reality alters one's ongoing perception of a real-world environment, whereas virtual reality completely replaces the user's real-world environment with a simulated one. [4][5] Augmented reality is related to two largely synonymous terms: mixed reality and computer-mediated reality.* (…)”.

Imaginemos lo que esta tecnología haría en materia de inspecciones. Se captarían muchas notas o rasgos de la realidad que suelen pasar desapercibidas. Se podrían analizar cuidadosamente. Si pensamos en un robot que enviamos a hacer un inventario y al mismo tiempo registrar la realidad de la bodega o depósito en el cual él se encuentre, al terminar podríamos tener el estado actualizado de riesgos como el de incendios, debilidades estructurales, defectos de instalaciones eléctricas. Las exigencias en materia de integridad y ocurrencia podrán ser mejor atendidas con estos observadores de la realidad computarizados.

Si los contadores actúan al margen de la tecnología serán arrollados. Si, en cambio, se dedican a aprovecharla al máximo, cualificarán sus servicios al aumentar el valor que podrían crear en favor de sus clientes.

Los estudiantes necesitan interactuar con estas nuevas tecnologías. No es suficiente que oigan exposiciones sobre las mismas. Deben conocerlas y ser capaces de aprovecharlas.

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