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egún el documento [*2019 Professional Services Maturity™ Benchmark*](https://www.workday.com/content/dam/web/en-us/documents/reports/2019-professional-services-maturity-benchmark.pdf), preparado por Service Performance Insight, “(…) *Corporate Financial Management (CFM) ―Corporate Financial Management (CFM) [Finance and Accounting, (ERP or SRP)], is the primary application required to accurately collect, bill and report financial transactions. CFM collects and manages all financial information (expenses, invoices, etc.) to provide management reporting and visibility into total service revenue, cost and profitability. Project-driven, human capital intense businesses like professional services have unique financial management requirements including support for complex contract types and billing arrangements. Revenue recognition is also complex and must conform to local accounting and taxation rules while providing support for multicurrency, multilingual transactions for global firms. Seamless integration between the system of record (PSA) for managing resources and projects and the financial management solution for payroll, expense management, invoicing, revenue recognition and project accounting is critical. ―Project- and service-based extensions to enterprise ERP applications started to appear in the late 1990’s at the same time stand-alone Professional Service Automation (PSA) solutions supporting resource scheduling and time capture and billing became available. Over the past twenty years, project accounting, resource management and time capture and billing modules have been added to many ERP applications. Now most project-based ERP providers also add Human Capital Management (HCM) or talent management extensions to accentuate the important role that recruitment and engagement of a talented workforce has in today’s economy. Support for specialized billing methods and complex revenue recognition rules for subscriptions, time and materials, work-in-process, deliverables-based or percentage completion are important project-based ERP extensions. Architects, Engineers and Government Contractors require purchasing modules and costplus accounting for materials and labor pricing.* (…)”

Las herramientas administrativas están progresando rápidamente. Cada vez hay mayores recursos para administrar bien. Ya no se trata de programas inalcanzables, porque se encuentran para todos los tamaños.

Lamentablemente en Colombia no sabemos mucho al respecto porque la prioridad la ha tenido el ajustarse a los requerimientos tributarios, que han llegado a implicar una cuenta por cada persona. Así como a los impuestos hay que añadir las cargas que los rodean, también debería sumarse la pérdida de desarrollo causada por los criterios policivos del fisco y su muy baja capacidad de mejorar la calidad vida de todos, mientras privilegia a pocos de mil formas.

En una muestra de poca visión, las escuelas contables no enseñan para impulsar el desarrollo sino para responder al Establecimiento. El cumplimiento ocupa el primer lugar, cuando la innovación y el emprendimiento deberían superarlo.

*Hernando Bermúdez Gómez*