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l pasado 29 de octubre se conoció que [*IMA Releases New Report on Costing Models for Internal Decision Support*](https://www.imanet.org/about-ima/news-and-media-relations/press-releases/2019/10/29/ima-releases-new-report-on-costing-models-for-internal-decision-support?ssopc=1). En la presentación del documento en cuestión, titulado [*Costing System Attributes that Support Good Decision Making*](https://www.imanet.org/-/media/c141e14e479f4b1db21e7331e0efdbfa.ashx), se lee: “(…) *Cost modeling for internal decision support has long been an underserved function for the finance function. Numerous costing approaches and methodologies have emerged and become victims of hype and over-promotion. This has happened because foundational principles for managerial costing (i.e., costing for internal decision support) were never established by the accounting profession. IMA is addressing and rectifying this situation by developing the CFMC (which establishes governing principles, concepts, and constraints for cost modeling for internal decision support) and related implementation guidance. ―As you review this document, think about the information your organization lacks or the information that you need to assign an analyst to research in order to obtain. Think about the decisions managers throughout the organization need to make day to day and week to week to contribute to achieving organizational goals. How much more effective would your organization be if its costing system had an adequate level of sophistication for each of the concepts most critical to those decisions? By employing the concepts in this SMA, along with those in the companion SMAs, you will be able to develop an effective costing system for your organization.*”

Sabemos que la contabilidad administrativa existió antes que la financiera, porque primero fue auxiliar la adecuada conducción de las empresas y luego la información a terceros para atraer capitales. Sin embargo, las leyes impusieron modelos de contabilidad financiera y pasaron a un segundo plano la contabilidad administrativa. Afortunadamente las entidades dedicadas a la contabilidad administrativa han continuado su camino sin amilanarse por la posición de la regulación. Como lo hemos resaltado varias veces, el discurso está muy lejos de los costos y presupuestos, que son una pequeña parte de lo que la contabilidad administrativa logra hacer en un mundo de mayor capacidad tecnológica, que está permitiendo obtener más y mejores datos sobre las empresas. Claramente un sistema de costos debe ser útil y sus beneficios superiores a sus costos. Así como el sistema de información financiera responde a unas cualidades, el sistema de información administrativa desarrolla unos principios estatuidos para garantizar su calidad y eficacia. Así las cosas, en el citado documento se explica: “(…) *The guiding principle for modeling operations—and hence costs—for internal decision-making is causality, the relationship between a cause and its effect. This principle is essential to designing and building a managerial costing model for decision support. The model designer must start with the resources required for performing operations and how those resources drive the incurrence of costs through the cause-and-effect relationships that exist within the business*. (…)”. Las dos cosas, causas y efectos, incumben a los Contadores.

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