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ilverfin preparó una cartilla titulada [*The new rules o f accounting*](https://pages.contentive.com/rs/243-MRR-459/images/Silverfin_eGuide_The%20New%20Rules%20of%20Accounting_EN.pdf). En ella se afirma: “(…) *Business advice, strategic planning and financial forecasting are all core areas that the new breed of client wants from your services – and the firms that don’t offer these are likely to struggle in the new digital marketplace*. (…)”.

Ya en el siglo XX los contadores se posicionaron como consejeros de negocios. Sin embargo, muchos olvidaron esta orientación y se limitaron a procesar datos y preparar reportes, labores que pertenecen a los técnicos y tecnólogos en contabilidad. Según el documento preparado por IFAC y AAT, *[An Illustrative Competency Framework For Accounting Technicians](https://www.ifac.org/publications-resources/illustrative-competency-framework-accounting-technicians), “Accounting Technicians play a crucial role in the financial management of businesses of all sizes and in all sectors of the economy. When Accounting Technicians are empowered with appropriate technical knowledge and skills, they can take on the day-to-day practical work of accountancy and play a key operational role in producing reliable financial information. In larger organizations, this allows their senior accounting colleagues to play a more proactive and strategic role. In smaller businesses, Accounting Technicians will often be involved in all aspects of financial management, delivering high-quality advice and financial information to support business planning, facilitate access to credit, and expand operations.* (…)”

Por otra parte, siguiendo a Silverfin, “(…) *Charging for your work used to be simple. Time was recorded against each job, then charged out to the client at an agreed hourly rate for each member of staff on the project. But there’s an evolving shift away from this hourly model towards the concept of ‘value pricing’*. (…)”. Un profesional de la contabilidad debe tener claro que lo importante es aportar nuevas ideas que mejoren la empresa. La actividad económica debe ser eficaz, eficiente, económica, equitativa y ecológica. El simple cumplimiento, que es generalmente el objetivo del Estado, no tiene valor para las empresas. Es probable que las haga complejas y les obligue a invertir recursos en atender los requisitos de los supervisores, pero esto no las hará avanzar.

Los profesionales deben acostumbrarse a trabajar con los técnicos. Según IFAC y AAT “(…) *11. Accounting Technicians assist senior accountants, using manual or computerized systems to process invoices, receipts and payments, completing and submitting tax returns, managing payroll and expenses, producing monthly accounts, planning and controlling budgets, etc. The more experienced Accounting Technicians may also advise on budgeting, tax compliance, audits and consulting, and all tasks requiring an understanding of systems and how they are best used*. (…)”

Los programas de Contabilidad de pregrado deben cuestionarse a fondo si realmente están formando al nivel que corresponde o si su esfuerzo es insuficiente. Esto se hace evidente en los trabajos que se asumen y en lo que se aporta a la respectiva organización. Hay que subir más escalones.

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