A

pesar de que considero que el cambio en las normas de contabilidad y auditoría es necesario, creo que son muchos otros los factores que tienen que ver con la calidad y transparencia de la información financiera empresarial.

Distintas investigaciones han planteado el tema. Por ejemplo, Jeanjean & Stolowy[[1]](#footnote-1), (2008) afirman: *“The evidence from several recent studies points to a limited role for accounting standards in determining observed reporting quality, considering instead the importance of firms’ reporting incentives (e.g., Ball et al., 2000, 2003; Leuz, 2003; Burgstahler et al., 2006). The underlying argument is that the application of accounting standards involves considerable judgment and the use of private information. As a result, IFRS (like any other set of accounting standards) provide firms with substantial discretion. How far this discretion is used depends on firm-specific characteristics (reporting incentives and operating characteristics), and countries’ legal institutions.*

Por su parte, Kim, Li, & Li, 2011[[2]](#footnote-2) concluyen: *Even if IFRS constitute a set of high-quality standards, the resulting financial reports could be of low quality because of inconsistent implementation and enforcement practices in different countries.*

El informe [ROSC](http://www.worldbank.org/ifa/rosc_aa_col.pdf) en 2003 también mencionó algunas debilidades del sistema colombiano y planteó algunas recomendaciones al respecto. Por ejemplo:

*“In practice, many public accountants in Colombia start their career with inadequate professional knowledge and skills. “*

*“Licensed public accountants are not required to pursue continuing professional education.”*

*“Regulators concentrate more on issuing than on enforcing accounting standards”.*

*“The academic accounting curriculum should be reformed to facilitate implementation of high-quality accounting and auditing standards.”*

*“The quality of teaching accounting and auditing should be significantly improved.”*

*“The current system of issuing a license without a professional qualification examination and adequate practical experience should be changed to conform to international best practice.”*

Como se ve, es mucho lo que falta por hacer y muchos somos los involucrados. Profesores, universidades, reguladores, organismos profesionales, entidades de vigilancia, entre otros, debemos ser conscientes de nuestro papel y debemos empezar a tomar las medidas requeridas.

*Edgar Emilio Salazar Baquero*

1. Jeanjean, T., & Stolowy, H. (2008). Do accounting standards matter? An exploratory analysis of earnings management before and after IFRS adoption. *Journal of Accounting and Public Policy*(27), 480-494 [↑](#footnote-ref-1)
2. Kim, Y., Li, H., & Li, S. (2011). Does eliminating the Form 20-F reconciliation from IFRS to U.S.GAAP have capital market consequences. *Journal of Accounting and Economics*, doi:10.1016/j.jacceco.2011.05.001 [↑](#footnote-ref-2)