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on seguridad, aunque moleste a muchos profesionales, en Colombia llegaríamos a resultados similares si hiciéramos las mismas investigaciones que Ibrahim Khan & Md. Shafiqul Islam presentan en su trabajo *[Accounting and Auditing Through The Lens Of Non - Accountants: An Emerging Economy Experience](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjr6OWPmpjxAhVFtTEKHdZJDDwQFjABegQIBhAE&url=http%3A%2F%2Farionline.uitm.edu.my%2Fojs%2Findex.php%2FAPMAJ%2Farticle%2Fview%2F1203%2F568&usg=AOvVaw1GyKwKTAw9_0TNj0w1_70Z)*, publicado en Asia-Pacific Management Accounting Journal, VOL. 15 NO. 2, Manuscript ID: 1203, que fue resumido por sus autores así: “*This study strives to examine the current status of accounting and auditing as perceived by various stakeholders outside these fields in Bangladesh. Both accounting and auditing involve public interest and so it is important to understand the legitimacy of these fields from the point of view of the larger part of the society comprising of non-accountants, people with no academic or institutional education or training on accounting and auditing. Therefore, this study asks three questions. First, what is the perception of accounting among non-accountants? Second, what is the status of non-accounting users’ understandability of accounting information? Third, what is the perception of non-accountants about the effectiveness of audits? Using 33 semi-structured interviews to draw common factors in the first stage and conducting a questionnaire survey among 125 participants to test the consistency of the interview results in the second stage, this study finds that non-accountants, in general, view accounting as an excessively technical, less forward-looking and number crunching discipline. This paper also finds that non-accountant investors lack understanding of accounting reports and metrics, make trading decisions based on other sources of information and have low level of faith in accounting numbers. However, the comparability feature of accounting information tends to offset some of the decision-making barriers. Another finding of this paper is that the credibility of audit reports, in general, is low among non-accountants. The role of audit is considered an ornamental exercise. The findings show that awareness about accounting and auditing is relatively low in Bangladesh suggesting a small number of "informed users"*.”

Muy orgullosos por el efecto de la fe pública, que no es contable sino jurídico, los contadores colombianos han olvidado que lo fundamental no es comprobarles el cumplimiento a las agencias estatales, sino que la información que preparan o atestan sirva de fundamento de las decisiones que adopten los inversionistas. Cuando una comunidad piensa que los contadores son una carga impuesta por el Estado en beneficio de él mismo, que esta superestructura es altamente corrupta y que su acción prácticamente no logra reducir la desigualdad ni la pobreza, no tiene confianza, ni concede valor a las actuaciones de los contadores, como no sea para que les ayuden a sacarle el cuerpo a las exigencias estatales. La crisis sobre el aprecio de los contadores es consecuencia de ellos mismos, por permitir y fomentar una educación técnica más que profesional, por oír los enemigos del capitalismo y de todo lo que él implica, puesto que esto no es otra cosa que arremeter contra los empresarios.

*Hernando Bermúdez Gómez*