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n su artículo *[The Role of Communication Mode in Auditor-Client Interactions: Insights from Staff Auditors](https://doi.org/10.2308/CIIA-2020-007)*, publicado por *Current Issues in Auditing*, Spring2021, Vol. 15 Issue 1, pA19-A37. 19p, Melissa Carlisle & Erin L. Hamilton, anotaron: “*Staff auditors perform the bulk of the detailed work on audit engagements, which often requires communication with clients. Research suggests staff auditors frequently use email for such communications, in part because they feel intimidated by older, more experienced clients ([ 1], [ 2]). This choice to communicate via email, as opposed to using an alternative mode (e.g., FTF, telephone), can have important implications for the audit ([ 2]; [ 3]; [ 7]). Therefore, it is important to understand factors influencing auditors' choice of communication mode and how this choice affects the quality of client communications. ―In this paper, we report results of a survey conducted with staff auditors to understand their experiences interacting with clients and the role of communication mode in these interactions. While audit partners have expressed concerns that staff auditors over-rely on email for their communications ([ 2]), most auditors in our study (71.88 percent) report a preference for FTF communication. Despite this preference, however, we find that auditors report using email and FTF with about the same frequency. This inconsistency between communication mode preference and use raises the question of how these preferences are formed and what may cause auditors to use a nonpreferred mode. We find evidence that staff auditors' communication mode preferences are influenced by anxieties experienced during client communications. Specifically, auditors who prefer email (versus FTF) report more anxiety about being less knowledgeable and experienced than clients, suggesting some auditors prefer email because it minimizes these anxieties. Furthermore, while most auditors in our study agree that the urgency of the matter and the nature of the evidence to be collected are the most important factors when choosing a communication mode, other factors (e.g., building client relationships) are considered to differing degrees by auditors who mostly use email versus those who primarily use FTF.* (…)”

En un número anterior de Contrapartida destacamos la importancia de la comunicación con los clientes e hicimos algunas observaciones. Ahora queremos ahondar en los motivos de ansiedad, que tienen que ver con varios factores, como la personalidad, la preparación en el arte de conversar y el dominio de las teorías y técnicas subyacentes. Muchos profesionales de la contabilidad no han sido formados para exponer un asunto, indicar los fundamentos del tratamiento sugerido y participar en las subsecuentes discusiones, en las que hay que entender a las contrapartes, sicológica y conceptualmente, para responder en forma tranquila, comprensible y sólida. No es suficiente esconderse en la obligatoriedad legal, pues el sistema permite su desconocimiento, aunque lo castigue. Los contables se enfrentan a sentimientos que rechazan sus posiciones por considerar que no corresponden al sentido común o porque no son convenientes.

*Hernando Bermúdez Gómez*