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teve G. Sutton, Vicky Arnold, Phil Collier & Stewart A. Leech, en su artículo *[Leveraging the synergies between design science and behavioral science research methods](https://www.sciencedirect.com/science/article/abs/pii/S1467089521000385?via%3Dihub)*, publicado por el International Journal of Accounting Information Systems Volume 43, December 2021, 100536, explican: “*Past audit research reveals many cases of design projects being put forth as exemplars by practice, only to find that usage did not align with behavioral expectations. For instance, one of the large international firms developed a knowledge-based system that in testing was 100 percent accurate in predicting client bankruptcies; however, the effort was all for naught as after development the vast majority of the firm’s partners refused to use the system in assessing the going concern status of their clients as they felt it was a judgment decision requiring understanding of the client (Sutton et al., 1995). All of the major firms developed audit practice support systems designed to standardize audits based on firm methodology and to improve consistency of engagements. However, research later showed that auditors did not necessarily use the systems in the manner intended and that their appropriation of the systems was influenced by competing pressures from team norms, firm office norms, office lead partner attitudes, and less so from national firm directives (Dowling 2009). The firms reacted by making their systems more restrictive (i.e., less flexible) and providing incentives to partners for adopting the new systems on their engagements. Field research showed that there were again unintended consequences such as overconfidence among junior staff, frustration among senior staff with perceived reductions in risk management and quality, among others (Dowling and Leech 2014). While these systems were practice designed systems generally using academic research as support, they reveal the importance of behavioral studies in understanding how such artifacts are appropriated in live conditions*”

En Colombia es poco lo que se conoce respecto de la articulación entre filosofía, ciencia, tecnología y técnica. Adicionalmente se ignora la forma como realmente se comportan los equipos de auditoría, especialmente en cuanto toca con sus líderes (socios, gerentes actuando como socios, gerentes).

El comportamiento, que es el objeto de la ciencia que lleva su nombre, demuestra que, entre las reglas o estándares, los discursos y la realidad de los trabajos, existen brechas inmensas. Por esto sorprenden ciertos fracasos pues las obligaciones parecen razonables y suficientes para lograr los objetivos. Lo que sucede es que los equipos no obran como lo indican los estándares sino según la doctrina formada por sus líderes. Algunos aluden a las “consideraciones comerciales” para justificar sus desviaciones, las cuales, entre otras cosas, protegen la rentabilidad de los trabajos y el estilo de trabajo de los líderes. Tal doctrina no tiene respaldo científico ni jurídico. Por eso, desde 1970 no ha logrado convencer. Esto no significa que el parecer de las autoridades sea correcto. Pero ha fortalecido esta posición porque ella se opone a las fallas.

*Hernando Bermúdez Gómez*