E

n Colombia hemos oído del Xbrl pero no lo estamos aprovechando como se debiera. Posiblemente no hemos sabido consultar a verdaderos expertos en él.

En la revista *International Journal of Digital Accounting Research*, Huelva Tomo 22, (2022): 1-45, encontramos un artículo de Alkhatib, Said M & Alkhatib, Esraa S, titulado [*The Evolution and Diffusion of the Standard Business Reporting (SBR) Initiatives: Evidence from UK Small Businesses*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.4192%5C1577-8517-v221)*,* en el cual se concluye: “*In the technological context, the accountants perceived the relative advantages of using WebFiling and commercial filing software as a driver of the take-up of the SBR. However, we found no evidence that they perceived the relative advantage of using the joint-filing facility as a driver of the take-up of this innovation. To date, there is a lack of knowledge about its advantage, and the accountants should extensively use this facility to perceive its advantage. The idea behind using this service is simple, instead of filing the duplicate statutory accounts and returns with HMRC and CH, it enables the filers to re-use the same statutory reports in iXBRL format with both agencies simultaneously. Unless this relative advantage is unproven, the diffusion of this innovation will not occur among the accountants. Further, we found that it is restricted to be used for specific types of small accounts and returns, with the same filing deadlines at HMRC and CH, and is not allowed to be used by the tax agents and external accountants. Together, these restrictions, perhaps, inhibit the filers from using this service and drive them to use other digital filing mediums alternatives like WebFiling and commercial filing software. Although these alternatives overcome all the restrictions, they failed to offer the relative advantage of the joint filing facility as multiple statutory reports and forms are still being sent from small businesses to HMRC and CH separately. We also found the costs of the commercial filing software to produce digital documents are low, and they thus are no longer a burden on small businesses in the UK. Our analysis also demonstrated that most accountants perceived relative advantage of digital services such as WebCHeck, CHD, and and beta service at the CH website.*” A lo mejor situaciones parecidas estamos viviendo en Colombia.

Las academias contables siguen sin apropiarse de la herramienta a pesar de la obligatoriedad que tiene en otros países. Realmente no nos interesa formar contadores para simplificar. Parece que hemos caído en la trampa de entender que entre más formularios distintos haya que llenar más se requiere de personas que sepan diligenciarlos. Es decir, la complejidad es fuente de trabajo remunerado.

El sueño es crear una base de información financiera que permita el estudio de empresas y sectores a través de muchos años. Si se estuviera cumpliendo la Ley 222 de 1995 en cuanto al depósito de los estados financieros y si éste, en desarrollo de la Ley 1314 de 2009, tuviera un estándar único como el Xbrl cada día crecería la capacidad del país en esta materia. Pero las entidades han preferido mantener su diversidad en lugar de impulsar la unidad del mercado.

*Hernando Bermúdez Gómez*