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n el artículo [*How auditors legitimize commercialism: A micro-discursive analysis*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.1016\j.cpa.2020.102228), escrito por Simon Dermarkar & Mouna Hazgui, publicado en *Critical Perspectives on Accounting* 83 (2022) 102228, se concluye: “*It is tempting to stick to the idea, advocated by auditors, that professionalism and commercialism are not consistently under tension in the field of practice. However, what rather caught our attention in this study is auditors’ unconscious reinforcement of and willing submission to commercialism as a dominant logic in the field of public accounting. The various manners through which auditors appear to legitimize their commercialistic endeavors and to associate them to their public interest mission reflect how audit practitioners have become almost unable to think of their profession and/ or of their professional identities otherwise. Such unconscious submissiveness to this creeping commercialist dogma might explain why criticism of the audit profession is not in the process of ceasing, with auditors often being positioned at the heart of various financial scandals.15 ―According to Brydon (2019, p. 4), we are at a time where ‘‘[t]here needs to be a fundamental shift” in auditing as the ‘‘quality and effectiveness of audit has become an increasingly contested issue.” The audit profession seems indeed to be at crossroads where even ‘‘the concept of audit needs to be rethought and redefined” (Brydon, 2019, p. 22), just as the concept of public interest (Spencer, 2020). At the same time, digitalization is bringing about profound transformations in many areas of society, including the accounting and auditing community (Brydon, 2019; Salijeni, Samsanova-Taddei, & Turley, 2019). Considering this, we may wonder how those developments will also influence the domination of commercialism, the interpretation of professionalism, and the relationship between the two logics in the audit profession. Consistent with this line of thought, Salijeni et al. (2019, p. 114) signal that: [T]he obvious and highly significant consequence of BDA [(Big Data and Data Analytics)] [...] [precisely relates to] the notion of accounting professionalism. Specifically, audit scholars should contemplate the manner in which auditors’ efforts to be seen as possessing the expertise and knowledge required for BDA environments are potentially altering the nature of skillsets and competencies attributed to a modern-day auditor and, more fundamentally, even his/her professional identity. [Italics in original]*”

Las firmas de auditoría no son entidades de beneficencia. A través de ellas se aspira a obtener adecuadas compensaciones por los servicios prestados y excedentes que puedan ser invertidos para permitir prestar más servicios. Esta finalidad amenaza la pretensión de unos servicios de aseguramiento muy objetivos, dispuestos a desprenderse de cualquier motivo de censura. De esta manera ciertas conversaciones se vuelven clandestinas, aunque al interior de las firmas se tenga claro que la rentabilidad es el objetivo primario y no la obtención de evidencia que más allá de toda duda sostenga la opinión que se emita.

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