E

n un demoledor y cuestionador artículo de John Richard Edwards & Brian West (2021), titulado *The problematical nature of auditor independence: a historical perspective*, publicado en *Accounting History Review*, 31:3, 255-285, se dice: “(…) *Yet the focus on practice expansion and profit spread throughout a profession which, by the 1970s, was sufficiently self-confident to prioritise work areas that strengthened ties with business. This study has therefore revealed that, throughout the history of the professional audit, the tension between the professional commitment to serve the public interest and the temptation of auditors to privilege their own private interests has remained, for the most part, centre stage. ―Our research also draws attention to how a rhetorical dimension has permeated auditing discourse and mediated tensions within the trilateral relationship between auditors, shareholders, and management. Auditors are confronted by the need to appear independent to shareholders, but are largely dependent on executive management for their on-going appointment and for access to lucrative non-audit services. In this setting, the term ‘independent auditor’ is positioned as being essentially rhetorical; that is, it represents a problematic and unverifiable claim rather than an apodictic description. This finding adds to the contention that the history of the external audit is underwritten by far more than rational economic incentives. Auditing discourse invokes rhetorical ploys to favour outcomes that would be beneficial for auditors and to mask any duplicity involved in achieving that outcome. Shareholders nodding with approval at the appointment of an ‘independent auditor’ were rarely in a position to see this as a claim to be viewed with scepticism; nor were they likely to comprehend the possible intricacies behind the conduct of a ‘continuous audit’. Further, as the professionalisation project of the accounting profession progressed, its authority in shaping the rhetorical discourse of auditing (and accounting) was enhanced. It takes accounting and auditing debacles of the magnitude of the Enron Corporation and Carillion plc to cause serious questioning of that authority*.” Este artículo resulta revelador al explicarnos el comportamiento de muchos de los profesionales de la contabilidad que conocemos, porque es evidente que ellos tienen una clara vocación a ser consejeros de los dueños y controlantes, o de los administradores, mientras en forma meramente retórica dicen ser y parecer independientes. Tenemos dos extremos: los que pretenden controlar, es decir, gobernar, las empresas y los que buscan apoyar a los empresarios frente a la comunidad de negocios. En el medio, guardando el equilibrio y afrontando los riesgos que amenazan su autonomía, están los que luchan por hacer el trabajo como se ha expuesto en los estándares. Los servicios de aseguramiento son muy peligrosos. Entrañan riesgos de reputación muy altos. Si una empresa hace fraudes y si, adicionalmente, cae en insolvencia, la comunidad de negocios responsabilizará a los auditores, con base en el discurso y no con fundamento en su realidad. ¿Es posible ser independiente? Solo bajo lo razonable.

*Hernando Bermúdez Gómez*