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n el artículo *Can the FASB Regain Its Mojo?* Escrito por Ciesielski, Jack T., publicado por *Accounting Horizons*, 08887993, Jun2022, Vol. 36, Fascículo 2, se lee: “*The question remains: Can the FASB regain its mojo? Or has the PCC, with its fixation on simplification which seeped into the FASB's agenda, dealt it a death blow after the IFRS convergence effort weakened the FASB's attention span? It matters, and not just because public company investors might feel jilted. Like it or not, the FASB is in competition with the International Financial Reporting Standards of the International Accounting Standards Board (IASB). While it's unlikely that many countries around the world will further adopt our accounting standards, FASB standards will affect capital raising and the cost of capital in the United States. The IASB literature is still not as comprehensive as FASB's literature and is still evolving—and the IASB standards are still being adopted around the world. If the IASB standards develop to the point where the information they provide will lower the cost of capital for issuers elsewhere in the world, then the United States' markets—and industries—will suffer. ―The FASB has issued an Agenda Consultation to the public at large, in which it seeks input on how it should allocate its resources for agenda projects, with comments due to the Board by the end of September. Once the Board evaluates those comments and charts its course, it should reveal whether the Board intends to regain its mojo—or if it intends to pursue the minutiae of simplification for more untold years. Academics can help the FASB regain its mojo through their research. I have found academic research interesting and useful in the area of intangible assets, which the FASB has long neglected. Yet this research hasn't prodded them into convincing action. What additional research could be done to get them to act in this area? Coming from another direction: could there be research that quantifies the decision usefulness effects, or a lack thereof, from their recent efforts? Additionally, can academic research demonstrate greater investor utility derived from improved cash flow statements and accruals information? Can academic research demonstrate a link between attention given to private companies and a change in investor attitudes toward public company financial reporting?*” Mientras sigan expresándose francas y sesudas observaciones sobre la arquitectura contable estadounidense esta seguirá perfeccionándose y manteniendo su liderazgo mundial. Pero si en lugar de centrarse en lo importante lo hace en lo conveniente es probable que se produzca una fuerte reacción. En el pasado se quitó autoridad a unos y se dio a otros. Una reflexión similar puede hacerse respecto del Consejo Técnico de la Contaduría Pública. Si este sigue sin justificar su carácter técnico vendrán proyectos de cambio procurando desposeerlo. Mal puede el CTCP confirmar aquello de que las leyes se obedecen, pero no se cumplen. No puede actuar siguiendo posiciones de política gremial, cuando tiene por delante el mejoramiento de la información y del sistema documental. A los seres humanos nos cuesta mucho ser transparentes. Los Gobiernos no lo son. ¿Podrá mantener su prestigio el CTCP?

*Hernando Bermúdez Gómez*