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n *Journal of Accounting and Management* 2021, Vol.11; No. 2; page 93 – 104, aparece el artículo *Controllers’ Responsibility In The Post Covid Business Environment*, escrito por Neda Vitezić & Antonija Petrlić, en el cual se sostiene: “*The challenges posed by digitalization and the Covid pandemic are also reflected in controlling as a support to the management function. Controllers are increasingly in demand because uncertainty forces analytical thinking and quick action in order to adapt business models to the current situation. Therefore the question arises of what is changing in the approach and tasks of controlling? First, it upgrades the profile of the controller through the application of new knowledge and skills of a quantitative nature and proactive action. The tools are changing, becoming more sophisticated - big data, blockchain, artificial intelligence. That requires additional learning and application. The way of thinking is changing, so the controller is expected to be more analytical, creative, and innovative. The relationship with the management structure rises to a higher level as the business partnership requires a different organizational status, verbal and nonverbal, formal and informal communication, and above all the trust gained through validation of the controller’s effects on decision-making. ―This research has shown that in the Croatian practice of controlling the use of business intelligence and business analytics is not unknown. The research on a sample of companies from the manufacturing industry, in which controlling is usually most represented as a function, showed that most controllers use business intelligence tools. But, although much smaller, there is also a use of business analytics tools aimed at analyzing scenarios and forecasting business events. Knowledge and use of business analytics does not differ from the most developed European countries and only an upward trend can be expected in the future. Therefore, in the field of controlling and future training of controllers, the emphasis is placed on the adoption of modern tools that will ensure the effective performance of controllers’ activities in business decisionmaking. Hence, this research can be expanded by including a larger sample of companies in the Republic of Croatia that have an organizational unit of controlling, structured by industries and dynamic over periods, but also compared with some other countries in the EU.*” En otras palabras, el control interno debe ajustarse a las nuevas circunstancias del mundo, por lo que el trabajo de los Contralores también debe hacerlo. En Colombia hablamos más del auditor interno que de dicho funcionario, pero el control debe tener jerarquía dentro del cuerpo directivo. Por lo mismo nos gusta el modelo dualista, en el cual la administración no corresponde a un solo órgano, como la junta directiva, sino a dos: el consejo de vigilancia y la junta directiva. De muy poco sirve inundar las organizaciones de normas externas o internas, si no hay un poder que asegure su cumplimiento. En estas estructuras el Contralor tiene el mismo nivel que cualquier otro director, lo que le permite entablar una conversación entre iguales, lo que no sucede en otras formas de organización.

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