S

e lee en las conclusiones del trabajo de Benedikt Downar, Jürgen Ernstberger, Christopher Koch & Martin Prott (2022), titulado [*Does Practitioner Research Help Auditors to Provide Higher Audit Quality and Improve their Reputation?*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.1080\09638180.2022.2103013), publicado en European Accounting Review, 31:5, 1059-1088: *“(…) The main insight of our study is that auditors writing publications are associated with higher audit quality and enjoy, to some degree, a higher reputation. We expand prior audit partner research by examining how activities not directly related to the practice of auditing can contribute to shaping expertise in auditing. Whereas prior research following the expert/novice paradigm focuses on the role of prior auditing experience, we show that motivational factors manifested in writing publications also play an important role in developing expertise, and thus demonstrate the value of applying the model of domain learning (Alexander, 1997, 2003) to research on auditor expertise.* (…) *Our study is related to the current debate about the value of bridging the gap between research and practice. In general, research should provide insights that are relevant for practitioners and that help them meet their professional needs (Evans et al., 2011; Hopwood, 2007; Kaplan, 2011). However, practitioners often do not perceive research to be useful for their daily practice (Inanga & Schneider, 2005; Moser, 2012). This is because the complex theoretical or empirical methods and the high level of abstraction of academic research impede its linkage to real-life audit problems (Moser, 2012). Our findings indicate that practitioners who bridge the gap between research and practice by writing professional publications benefit from it in their daily practice.* (…)”. Dados los enfoques aplicados, durante muchísimos años los programas de pregrado colombianos han privilegiado la enseñanza por parte de practicantes reconocidos en el mundo laboral. Sin duda entre profesores que se dedican a la investigación y practicantes que enseñan, nosotros preferimos profesores que trabajan. El esfuerzo de escribir para enseñar aumenta el dominio del profesor y, sin duda, el reconocimiento del alumnado, siempre que los cursos mantengan la novedad. Como sabemos la secuencia se conforma de las siguientes acciones: Escuchar, leer, escribir y hablar. Hoy en día muchos no tenemos paciencia para oír y nos cansamos de leer artículos serios. Escribimos muy mal, haciéndose evidente nuestra falta de conocimiento del lenguaje. Los hay que no hablan y los que, como solemos decir en Colombia, pronuncian “solo [carreta](https://www.asale.org/damer/carreta)”. Los practicantes que son capaces de explicar lo que hacen, en términos de sus causas (formal, material, eficiente y final)