E

n las conclusiones del ensayo de Christelle Smith, titulado [*The role of audit styles in financial statement comparability: South African evidence*](https://doi.org/10.1111/ijau.12296)*,* publicado por el International Journal of Auditing, VL – 26, IS – 4, SN - 1090-6738, se lee: “*Evidence of audit style effects on financial statement comparability is found at all three levels—audit firm, audit office and individual auditor. The results indicate greater comparability for firm-pairs audited by the same audit firm, suggesting that audit firms' in-house rules and their interpretation and implementation of accounting and auditing standards can increase financial statement comparability for firms audited by the same audit firm. The study finds significant audit office style effects on financial statement comparability, suggesting that the audit offices have a level of autonomy in applying the in-house rules and in training staff. Lastly, the results suggest individual auditor style effects on financial statement comparability. There is some evidence that audit office style dominates audit firm style with regard to financial statement comparability and that individual audit style dominates audit firm style. ―The results are contrary to the expectation that audit firm style would dominate audit office style and individual auditor style in a country with strong internal controls (Big 4 dominance) and strong external controls (country regulations). Using a setting where firms report under IFRS further suggests that in a principles-based environment, despite strong internal controls and in-house working rules by audit firms, individual auditors continue to have some level of autonomy in the interpretation and application of the accounting principles and in-house working rules. ―This study contributes to the growing body of knowledge on the determinants of financial statement comparability and more specifically on the role of audit styles (Chen et al., 2020; Francis et al., 2014; Jiu et al., 2020). The findings relating to individual auditor styles in this study corroborate the findings of studies previously conducted in China that has a very unique institutional environment (Chen et al., 2020; Jiu et al., 2020; Shi et al., 2021) in that individual auditors have their own unique audit styles. The existence of audit style effects at an audit firm, audit office and individual auditor level with regard to financial statement comparability has implications for regulators as it highlights some of the unintended consequences that mandatory audit firm and individual auditor rotations can have even in well-regulated institutional environments.”* Olvidamos que lo esencial son las personas. El auditor define las oficinas y las firmas, el profesor las facultades, los estudiantes el cuerpo de egresados, etc. Sin embargo, las instituciones se vanaglorian de sus estructuras físicas y administrativas, que son importantes, pero no tanto como su gente. Algunos miembros de profesión contable dedican gran parte de su tiempo a descalificar a otros colegas. Como ellos son las instituciones a las cuales pertenecen. Otros guardan un gran silencio y viven ocultos. Como ellos es el ejercicio profesional. Otros son muy soberbios, considerándose superiores a los demás. Esa es la profesión que tienen.

*Hernando Bermúdez Gómez*