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n las conclusiones del escrito de Alkhatib, S. M., & Alkhatib, E. S. (2022), titulado *[The evolution and diffusion of the standard business reporting (SBR) initiatives: Evidence from UK small businesses](https://doi.org/10.4192/1577-8517-v221)*, publicado por *International Journal of Digital Accounting Research*, 22, 1-45, se lee: *“(…) To date, there is a lack of knowledge about its advantage, and the accountants should extensively use this facility to perceive its advantage. (…)Together, these restrictions, perhaps, inhibit the filers from using this service and drive them to use other digital filing mediums alternatives like WebFiling and commercial filing software. Although these alternatives overcome all the restrictions, they failed to offer the relative advantage of the joint filing facility as multiple statutory reports and forms are still being sent from small businesses to HMRC and CH separately. (…) Our findings provide further implications for practice and policymakers: firstly, accountants in business and practice are in the best business position to advise on digital filing mediums. Secondly, HMRC and CH should work together to remove the current barriers that restrict using the joint filing facility. They also should collaborate with other stakeholders (e.g., regulatory agencies, XBRL UK Consortium, accountancy professions) to increase the consciousness about the joint filing platform and its benefits among the accountants. We also suggested that publishing a business case for small companies, organizing seminars, and other training workshops on using and importance of the joint filing with both agencies may increase the awareness of its benefits among the accountants in practice and small businesses. Thirdly, we recommended that moving from the "one-stop-shop" scenario to the "store once, report many" scenario (illustrated in Diagram 3) could address the standardization and legal issues encountered from the first scenario. Lastly, the UK government should extend the current scope of the SBR by including more business reports, different businesses size, and other government agencies involved in the SBR initiatives. By doing so, businesses will perceive more standardized benefits from the SBR initiatives.*” Como otras cosas, por ejemplo, la revisoría fiscal y las normas de aseguramiento de información, la capacitación es fundamental. En Colombia es muy poco lo que hemos hecho para difundir las ventajas de usar la herramienta XBRL, acogida como estándar del país. Nos equivocamos al tratar de enseñar el lenguaje de programación, más que las variadas formas de aprovechamiento. Como se observa en el artículo, se requiere de una articulación y acción decidida de las autoridades del Gobierno, que pensamos es propia de la Comisión Intersectorial de Normas de Contabilidad, de Información Financiera y de Aseguramiento de la Información (a ver si tiene algo para mostrar). La creación de un gran banco de datos públicos, tantas veces defendido por nosotros, provocaría un cambio significativo en el estudio del empresariado colombiano y en las posibilidades de investigación académica, en beneficio de mejores políticas de gobierno. Pero dicen que lo importante es enemigo de lo bueno. Así en Colombia preferimos seguir pensando en cada uno.

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