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esulta muy interesante estudiar la contabilidad, el aseguramiento y el comportamiento de las firmas en la República Popular China. En el artículo [*Taking stock and moving forward: a systematic literature review on accounting professionalisation in China, 1980–2021*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1108%5CJAEE-11-2020-0292), escrito por Wen, Wenjun, publicado por *Journal of Accounting in Emerging Economies*, Bingley, Tomo 12, N.º 2, (2022): 238-278, se explica: “*Furthermore, with the government sponsorship, Chinese accounting firms can recruit qualified accountants, obtain financial support and reduce the risk of being unemployed (Dai et al., 2000). However, in light of China's rapidly developing market-oriented economy, such an institutional arrangement is found to have seriously undermined the independence of Chinese accounting firms (Graham, 1996). In practice, the affiliation between accounting firms and their sponsoring government agencies means that the sponsors control the firms and can influence their decision-making process, resulting in a loss of objectivity and integrity (Tang, 1999; Dai et al., 2000; Li, 2007; Hua and Zhou, 2018; Yee, 2020). The situation was made even worse when sponsoring government agencies misused their power to monopolise CPA work in areas under their control (Yee, 2020). The lack of independence has led to a number of high-profile audit scandals involving affiliated accounting firms in China during the 1990s, prompting the CICPA to launch the “disaffiliation programme” to make the firms both financially and operationally independent from the intervention of their sponsoring government agencies (Yee, 2020; Wen et al., 2021). The process of disaffiliation is essentially a process of radical institutional change. As a result of disaffiliation, Chinese accounting firms no longer have any affiliations, in terms of personnel, finance, business and name, with any government agencies (Yee, 2020; Wen et al., 2021). More importantly, Chinese accounting firms are required to take the form of either a limited liability company or a partnership (Yang et al., 2001; Gul et al., 2009). They have to face the risk of litigation subsequent to becoming independent legal entities. The disaffiliation programme of the CICPA has proved to be significant in enhancing the level of independence of Chinese accounting firms (Yang et al., 2001; Gul et al., 2009), laying the essential foundation for the healthy functioning of China's market-oriented economy.*” Durante mucho tiempo las discusiones políticas se han centrado en la mayor o menor libertad que tienen los individuos en los diferentes esquemas de Estado. Es claro que el liberalismo aboga por una gran libertad, mientras el marxismo leninismo apoya un Estado muy poderoso, en el que las decisiones se toman por él y no por los individuos. Colombia respeta la libertad, siempre y cuando no perjudique el bien común, caso en el cual se espera que el Estado intervenga y equilibre la situación. En la realidad vemos que los Estados no respetan sus reglas, sino que actúan según sus conveniencias. El artículo nos muestra el gran impacto de la política estatal en el desarrollo de la contaduría, al punto de llegar a controlarla. La independencia es la que permite el respeto de los valores.

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