E

n la discusión que se hace al final del artículo *An Institutional Theory Analysis Of The Two Practice Segments Of The Accounting Profession: Independence, Regulation And Profitable Practice*, escrito por Fogarty, Timothy J &; Keyser, John D. publicado por *The Journal of Theoretical Accounting Research*; New Rochelle Tomo 17, N.º 3, (Spring 2022): 1-27, se lee: “*Every paper on institutional theory is similar in that a collective struggle for legitimacy is waged by organizations against salient environmental forces. The unique element of this project is an implicit deconstruction of the collective conventionally referred to as the accounting profession. Although not said in so many words, we argue that this profession is actually two segments struggling with different institutional problems and increasingly coming to different solutions. If this is an accurate description, the changes that result can only serve to separate the Big Four from the other firms further. For this purpose, we analyze differences in the micro-elements of institutional theory. The essence of this analysis supports the expectation that the Big Four segment is more rapidly transitioning to an organizational-centric logic, at the expense of the professional logic that will continue to describe the highly populated smaller firm segment. ―This research examines public accounting as of this moment in time, and therefore confronts the relatively untenable expectation of stability. If the recent history of accounting in the US teaches us anything, it would be that of sudden and unpredictable change is not unusual. In this spirit, Perrow's (2011) work on normal accidents should have been consulted. Audit failures and other types of professional malpractice are now built into our expectations. Looked at more closely, these triggering events do not happen across the two major segments but are more likely the property of one or the other. Whether true or not, the logic that a "commons" exists among professionals is seen more by external parties than it is experienced by insiders. This perception justifies reactions to accidents that spillover from perpetrator to quite distant others (Barnett and King, 2008). The failure to make substantive improvements to auditing has been characterized as a legal liability problem (Fogarty et al. 1992; Peterson, 2017), but is more generally a legitimation crisis. Particular problematic is the audit's lack of articulation between its micro-production dilemmas (e.g., what steps are performed and what evidence is assembled) and its macro-level aspirations and societal purposes for the accountability of important actors (see also Bitektine and Haack, 2015).*” Previamente Contrapartida ha destacado la opinión sobre la inevitable escisión de la profesión contable, que este estudio ratifica. Se sostiene que las diferencias aumentan y que el Gobierno se alineará bajo el enfoque profesional. Esto demostraría que tiene unos intereses no contables. Para nosotros, el estatus técnico o tecnológico de los contadores colombianos corre el riesgo de ser confirmado, entre más se aferren a preparar y revisar formularios para el Estado, en lugar de analizar, evaluar y crear económicamente en favor de los empresarios. Mal podría decirse que la ciencia se mantiene. Antes bien, fallecería.

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