E

n el año 2009 se leía en la IES 5: “*10. The period of practical experience in performing the work of professional accountants should be a part of the pre-qualification program. This period should be long enough and intensive enough to permit candidates to demonstrate they have gained the professional knowledge, professional skills, and professional values, ethics and attitudes required for performing their work with professional competence and for continuing to grow throughout their careers. ―11. The period of practical experience should be a minimum of three years. A period of relevant graduate (beyond under-graduate, e.g., masters) professional education with a strong element of practical accounting application may contribute no more than 12 months to the practical experience requirement.*” Hoy en día la regulación es diferente. Según el texto vigente, expedido en 2015, “*IFAC member bodies shall require sufficient practical experience to enable aspiring professional accountants to demonstrate that they have gained the (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes necessary for performing a role of a professional accountant*.” Para nosotros es innegable que los requerimientos actuales de la ley colombiana, reglamentados por la JCC, están lejísimos del logro de estos objetivos, porque, como ya lo dijimos, se refieren simplemente a actividades técnicas o tecnológicas. La experiencia debe obtenerse bajo la supervisión y responsabilidad de un profesional y tiene que aprobarse por alguno de los medios disponibles (insumos, resultados o mixtos). Nos gusta mucho que se piense que la educación termina cuando realmente se han logrado sus objetivos y no solamente cuando se culminan cierta cantidad de períodos académicos. En Colombia las cosas serán inadecuadas mientras no se precisen las características del ambiente dentro del cual ha de obtenerse la experiencia. Según el texto actual: “*A4. Practical experience provides a professional environment in which aspiring professional accountants develop competence by: (a) becoming aware of the environment in which services are provided; (b) enhancing their understanding of organizations, how business works, and professional work relationships; (c) being able to relate accounting work to other business functions and activities; (d) developing the appropriate professional values, ethics and attitudes in practical, real-life situations (see also IES 4, Initial Professional Development – Professional Values, Ethics, and Attitudes (2015)); and (e) having an opportunity to develop at progressive levels of responsibility while under appropriate levels of supervision*.” Como nosotros acostumbramos a que las leyes se obedezcan, pero no se cumplan la experiencia se ha convertido en una cuestión de formalidad, al punto que muy desafortunadamente varios aspirantes han tratado de ser inscritos sin haber cumplido debidamente. Como será el poco valor del deber que se trata de eludir. Para nosotros todas las áreas del saber necesitan de prácticas profesionales, aspecto que implicaría un gran ajuste curricular.

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