S

e lee en las conclusiones del artículo *Accountants' Behaviour, Performance Evaluation and Educational System,* escrito por Nehme, Rabih; Kozah, Alcheikh Edmond; Sadaka, Sami; Michael, Amir, publicado por  *Australasian Accounting Business & Finance Journal*; Wollongong Tomo 17, N.º 3, (2023): 3-22: “*The research objective is to shed light on the perception of auditors, within two different accounting educational systems, toward dysfunctional behaviour of auditing practices when auditors are expecting performance evaluation. The research asserts that integrated learning processes and methods, such as Work-Integrated Learning (WIL), are more effective as they yield to more long term favourable results. WIL hence enables students to implement the theories learned academically to maximize the learning outcome and become accustomed to the business environment. The results align with Kolb's (1984) argument that long-term knowledge and true learning occurs when students are given the opportunity to experience, reflect on, conceptualize, and practically apply the concepts studied, deviating from dysfunctional behaviour. The classical framework, consisting of theoretical settings and structured problems, often pertains to risk-free, stable markets that differ substantially from the actual real-life dynamics of unstructured problems and unstable markets (Srdar, 2017). This gives an edge to the WIL because the extent of theoretical or practical exposure can be adjusted. WIL practices are based on a continuum ranging from tasks that are predominantly theoretical to those that are mostly practical in nature (Elijido-Ten and Kloot, 2015). ―Moreover, this study revealed that organizations must stress the importance of integrity and honesty in order to prevent the occurrence of rushed sign-offs and the underreporting of chargeable time. In particular, when it comes to areas in audits where an expert is needed, partners and managers are perceived to behave in a dysfunctional manner to increase firms' profitability and market share, and audit steps are prematurely cleared if such behaviour would lead to a better performance appraisal. The willingness to employ deceptive and manipulative tactics play an important role in the instigation of dysfunctional audit behaviours. Auditors who believe that they are not receiving sufficient support for reinforcement and are subject to numerous stressors and constraints tend to regard unethical or dysfunctional practices as a necessary defence (Donnelly et al, 2003).* (…)” Este artículo resalta la importancia de la experiencia siempre que sea adquirida bajo la supervisión de un tutor calificado. El aprendizaje en el trabajo es muy alabado, porque, como en este caso, se ha comprobado su efectividad. Esta es una razón más por la cual las exigencias de la ley colombiana son inanes. Insistimos en que la experiencia de que se trata debe ser de tipo profesional. El estudiante debe enfrentarse a situaciones reales, muy distintas a las que los docentes nos inventamos, así nos esforcemos. Hoy en día hay mucha información disponible con la cual los alumnos pueden trabajar en el manejo y análisis de grandes datos. A su vez, pueden aprender de otros sectores.

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