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n las conclusiones del artículo *[The Informative Value of Key Audit Matters in the Audit Report: Understanding the Impact of the Audit Firm and KAM Type](https://doi.org/10.1111/auar.12396),* escrito por Nicolás Gambetta, Laura Sierra-García, María Antonia García-Benau, Josefina Novejarque-Civera, First published: 22 February 2023, publicado por *Australian Accounting Review (AAR)*, Volume33, Issue2, June 2023, Pages 114-134, This article also appears in: 2023 Featured Articles, se señala: “*The results obtained show that BDO, the only non-Big 4 firm in the sample, describes the KAM matter description and the procedures performed to address the risk in a way that is more difficult to understand, in comparison with PwC, the reference auditor in our models, followed by Deloitte, KPMG and EY. This result shows that the audit firm impacts directly on the readability (and hence the quality) of the additional information provided to stakeholders via KAM disclosure. Furthermore, for most of the readability indexes considered, the KAM matter description is less complex than that of the KAM audit procedures. This might be because the matter description has previously been disclosed by the company in its financial statements (in order to anticipate and reduce the real effects of KAM disclosure by the auditor), and so the auditor does not foresee any great litigation risk attached to the subsequent disclosure. On the other hand, describing the audit procedures performed to mitigate audit risk or litigation risk could increase the auditor's exposure and hence aggravate the audit firm's litigation risk and accountability. Therefore, vague language might be used to explain the audit procedures performed as a means of justifying or concealing malpractice. To the same end, the auditor might argue that most readers will not understand the audit procedures used as they lack the necessary technical skills and language. These findings are a significant contribution to self-presentation theory and the real effects hypothesis as they show that when disclosing KAM, audit firms have different communication strategies and approaches to litigation risk, a distinction which could be related to differences in audit firm culture.* (…)”. Así que el estándar fue aprobado por la profesión, pero al tratar de aplicarlo se desarrolló un inmenso problema que alertó a las firmas sobre su posible contradicción jurídica. Esta afirmación podría explicar lo que sucedió en Colombia, en dónde primero se aplicó a muchas empresas y luego se redujo a las empresas indicadas en el estándar internacional. Los contadores no son preparados para redactar este tipo de documentos y acudir a abogados aumenta significativamente los costos y complica las cosas. La cultura de nuestros profesionales en ciencias jurídicas es grandemente cautelosa y recelosa. A lo mejor es a estos que deben atribuirse las frases gaseosas. El ejercicio del aseguramiento se ha convertido en una actividad peligrosa, pues muchos miran prejuiciosamente sus manifestaciones. La transparencia es una calidad que todavía no gobierna la comunicación pública, ni legal ni científicamente. Nos falta madurar mucho en esta materia. Obviamente hay que empezar por recordar que los humanos no somos perfectos.

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