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n *Internal Auditing & Risk Management Year,* XVIII, No 1(67) March 2023, aparece el artículo titulado [*Advanced Methods Of Including Classes And Objects In Application Modules Specific To Business Economic Systems*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.5281\zenodo.7784980), escrito por Dănuţ-Octavian Simion, en el cual se lee: “*The paper presents the advanced methods of including classes and objects in application modules specific to business economic systems. Current systems supported by economic applications are based on modules that define economic flows and are built using interconnected classes and objects to facilitate data exchange. The interfaces specific to classes and objects represent the templates that expose the variables and methods used inside economic applications, thus providing flexibility and efficiency within the modules specific to economic flows. The development of any economic, financial or banking activity cannot be imagined without the use of a strong informational support that ensures the competitive advantage in relation to the other competitors on the market. Information technology offers not only the informational support necessary to run the business in conditions of efficiency, but also solutions for rethinking the way to organize your business in order to maintain competitiveness. Optimizing applications through rewriting means fundamental rethinking and radical redesign of business processes to achieve substantial improvements in terms of costs, quality, decision making speed. This rethinking of the way of doing business is influenced and also finds answers in new IT solutions. The impact of economic applications on the company is felt not only from the external environment but also from within the company. Any organization (company, bank, etc.) assumes the existence of five interdependent elements (components) such as organizational structure, business management and processes, information technology, organization strategy and employees and the culture of the organization. Rethinking the business and adapting the economic applications requires a considerable effort, which supposes the decomposition of modules into classes and objects, the redesign of interfaces and the restoration of functional dependencies for specific business data*.” Este artículo considera que hay empresas cuya existencia y desarrollo depende de su capacidad de diseñar y mantener en funcionamiento exitosos y novedosos sistemas de información administrativos. A veces pensamos que con contabilidades a la manera del siglo XV podemos ser exitosos en el siglo XXI. Es obvio que no. La información se ha aumentado en cantidades impensables y su clasificación, registro y análisis no puede hacerse por tradicionales métodos manuales. No nos asusta someternos a discusiones que pongan en duda la partida doble, menos en empresas que producirán información conforme al proyecto de informe integral. Estamos hablando de información no financiera y de información sobre la sostenibilidad sin considerar los efectos que esos tipos de informes tendrán sobre las tradicionales teorías de la contabilidad. La que ha de venir volverá falsas afirmaciones actuales. ¿Estamos preparados?

*Hernando Bermúdez Gómez*