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n el artículo *Content requirements for narrative reporting in the public sector: a contextual perspective,* escrito por Benson Igboke; Razaq Raj, publicado por  *Accounting Research Journal*; Bingley Tomo 35, N.º 4, (2022): 449-469. DOI:10.1108/ARJ-09-2018-0138 “*Data analysis reveals that narrative reporting by public entities in Nigeria is undeveloped despite the theoretical significance of the concept in the accountability literature. As a result, the accountability usefulness of the financial reports of public entities is perceived to be low. In addition, public perception about the management of public financial resources influences the needs and expectations of relevant stakeholders regarding narrative reporting by public entities in Nigeria. Paucity of social services, inequality, social strife, “artificial poverty” (poverty that is induced by poor management of resources) and other manifestations of hard socioeconomic conditions sustain (and often justify) suspicions of public financial impropriety, including financial corruption. The study suggests that a public entity’s GPFR is essentially a budget implementation report. Accordingly, stakeholders expect budget-based narrative reports that provide, in plain language, clear linkages between the planned outlays and programmes in the approved budget, accounting information provided in the financial statements and service delivery achievements. The findings indicate that participants prefer budget-based performance indicators over the performance indicators recommended by established narrative reporting frameworks in advanced democracies. ―Furthermore, the study reveals that stakeholders expect narrative reports to provide information on the impact of financial decisions and actions on the basic socioeconomic conditions that affect citizens’ well-being, such as food security, corruption level, poverty rate, consumer goods inflation, infant mortality, crime rate, literacy level, youth employment, life expectancy. These indices are of immediate concern to stakeholders and influence their perception of government performance and public accountability*.” Nos identificamos con este artículo, en cuanto sostiene que las personas quieren tener noticias de las cosas que les importan, las cuales privilegian sobre los indicadores que pueden construirse a partir de los estados financieros. El artículo también llama la atención sobre la información presupuestal, que las personas entienden muy fácilmente. Aunque se diga lo contrario, la información financiera actual no es para todas las personas (antes, ofensivamente se decía que no era para el vulgo). Cada vez más es para expertos en finanzas, analistas de inversiones, economistas, es decir, para personas con una preparación especial. Si esta realidad se ubica dentro de países con bajo nivel de cultura contable, como nosotros, nos damos cuenta que las dificultades para entender la contabilidad se reflejan en el poco aprecio que se tiene a los contadores. De esto muchos tenemos la culpa, pero los principales responsables son los propios contadores que no evangelizan a sus partes relacionadas. Conocemos pequeños libros y hasta programas radiales exitosos en formar cultura.

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