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e lee en *International Journal of Auditing*, Volume28, Issue1, January 2024, Pages 1-23, un escrito titulado [*Are abnormal audit fees informative about audit quality? The moderating role of office resource availability*](https://doi.org/10.1111/ijau.12311), escrito por Gopal V. Krishnan, & Paul Tanyi, First published: 02 April 2023 “*Inferring audit quality from publicly available information is of fundamental interest to capital market participants. We offer a novel perspective on how resource availability at the audit office-level can shed light on audit quality. Specifically, we examine whether office-level resource availability moderates the relation between client (engagement)-level abnormal (excess) audit fees and audit quality. First, we find that office-level resource availability, proxied by office-level premium (excess audit fees), is informative about audit quality, that is, lower absolute abnormal accruals, FSD scores and the likelihood of a severe misstatement, and a higher likelihood of issuing a going concern opinion. Next, we find that office-level fee premiums moderate the relation between client-level excess fees and audit quality; that is, client-level excess fees are informative about audit quality only for audit offices that earn lower fee premiums but not for offices that earn higher fee premiums. These findings are new to the literature. ―Our findings have several implications for regulators, auditors, investors and others. First, the PCAOB and the SEC could use our office-level resource availability measure as a potential audit quality indicator and focus their attention on audits performed by offices that are resource-constrained. Second, partners at national audit offices who oversee quality control processes at individual offices could use our measure to identify offices that may need additional resources and take tangible steps to improve audit quality for these offices. Similarly, investors and analysts could use office-level resource availability as an additional piece of information in their evaluation of audit quality for clients served by offices with resource constraints*.” Hay que tener mucho cuidado con las maravillas que se ofrecen en folletos, en las cotizaciones y aún en los contratos. En ocasiones son promesas que no se cumplen. Estamos de acuerdo que un análisis del tiempo de dedicación, de la tecnología utilizada, de las competencias de los miembros de un equipo, permiten saber si nos están cobrando mucho, lo adecuado o poco. Esto es aplicable a todas las prácticas profesionales que ejecutan servicios a favor de terceros, sin importar la modalidad. Hay empresas de profesionales, especialmente las que se presentan como consultoras, que pretenden cobrar honorarios altísimos, encargando luego a jóvenes con futuro, pero sin suficiente desarrollo profesional. Entendemos que hay inversiones en un cliente que a veces no son evidentes para éste, mientras que se están haciendo. Simplemente sus resultados se expresarán posteriormente. Concretamente nos referimos al tiempo de estudio cuando nos encontramos ante un problema inusual, poco conocido, que demanda cierta investigación. Un buen consultor trata de ir por delante de los posibles problemas que puedan sufrir sus clientes, pero, casi siempre, deberá reflexionar en concreto.

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