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l artículo *The Economics of Audit Production: What Matters for Audit Quality? An Empirical Analysis of the Role of Midlevel Managers within the Audit Fi*rm, escrito por Aobdia, Daniel, Choudhary, Preeti, Newberger, Noah, publicado en *Accounting Review*, 00014826, Mar2024, Vol. 99, Fascículo 2, incluye las siguientes conbclusiones: “*This study focuses on the cost-benefit tradeoffs of two audit production characteristics: client expertise and the balance of audit work done across the year. We evaluate the extent to which the cost-benefit tradeoffs are driven by middle managers versus lead and EQR partners to better understand not only what but also who drives audit quality. We measure benefits to clients of improved audit effectiveness via fewer audit deficiencies identified by regulatory inspections and fewer client restatements. We measure costs through higher audit fees supplemented by a profitability analysis using realization rates. We find evidence consistent with theory that greater client expertise is beneficial. Furthermore, we do not find any evidence that audit firms have reached the point of diminishing returns in terms of pre-year-end auditing, suggesting that audit firms can keep enhancing the work done prior to the fiscal year-end, thereby achieving greater balance in the timing of audit work and even perhaps lowering intense workloads during the busy season. Some of these results are consistent with but extend limited archival research (e.g., [27]; [30]). ―We further extend prior research by focusing on the role middle managers (manager level and above, excluding lead/EQR partners) play and find that the benefits of client expertise and pre-year-end auditing are largely explained by middle managers. Their benefits typically exceed those of lead and EQR partners. Our results find a limited role for lead and EQR partners, which might be driven in part by regulatory rotation requirements. Similarly, cost analysis suggests that production characteristics of middle managers are also driving fees in part, but not exclusively. As such, our analysis contributes to the body of research that has made progress at understanding the role of lead partners on audit performance (e.g., [68]) by highlighting the role of other staffing levels through comparisons of costs and benefits across different roles.*” ¿Se han alejado los socios de los trabajos en los clientes? Parece que sí. El artículo subraya que el personal medio es capaz de ser más productivo sin afectar la calidad. En otros artículos hemos hablado de equipos que reducen la calidad para mejorar la rentabilidad. De esto no se trata. Toda práctica profesional es susceptible de mejoras, por parte de quienes la conocen bien. Hoy, es evidente, la tecnología es una inmensa ayuda. El conocimiento de los clientes, llamado experiencia en el artículo, es fundamental. Eso de pensar que todos son iguales es un gran error (técnico y legal en Colombia). El trabajo de un buen asegurador se centra en el conocimiento de la forma como en realidad se hacen las cosas. Detectar sobrecargas o ambiciones es fundamental para evitar que los riesgos se conviertan en siniestros. Precisamente lo que se vuelve habitual es el terreno fértil para los que quieren defraudar. Las motivaciones de los actos indebidos de los funcionarios suelen ser diferentes a las que acompañan a los altos ejecutivos.

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