

El artículo de Fogarty, Timothy J. & John D. Keyser, 2022. "An Institutional Theory Analysis Of The Two Practice Segments Of The Accounting Profession: Independence, Regulation And Profitable Practice." Publicado por *The Journal of Theoretical Accounting Research* 17(3):1-27, sostiene: "This paper has taken a relatively agnostic position on audit quality. A view on constituent decision making more faithful with classic institutional theory would suggest that no systematic sector difference argument can be made since quality is a social construct, as well as one heavily influenced by its aggressive marketing (see Picard, 2016). In auditing, quality is what quality does, since the absence thereof can only typically be revealed by unusual collateral considerations. —The current divide in accounting is either a product of, or sustained by, governmental edict. We should not expect that governmental intervention would not be a major factor in the sorting out of a major disruption in the capital markets, should another one occur soon. Although currently disproportionately experienced by the Big Four segment, governmental oversight would migrate to the other sector in the event of the transfer of the professional mantle that this paper expects. Even without new intrusions, governmental acquiescence is capable of altering the speed of institutional diffusion (Chaves, 1996), even as itself does not present a unified front across jurisdictions (Powell, 1991). Governmental organizations, especially those whose mandate is essential a delegation from another governmental agency, also struggle to find and preserve their own legitimacy resources. —In many

ways, professionalism was a project of modernity that offered the national delivery of necessary expertise to users. Although we would like to believe that what has been built is immutable, such a position is fanciful. We are more confident of its eventual dissolution than of that which shall replace it. Therefore, portraying accounting as in a period of deinstitutionalization would not be an unacceptable alternative theorization. As such, camps of status quo defenders will be met by those wanting to re-assemble the pieces in different ways (Cannon and Donnelly-Cox, 2015). —Although we began this project with the mystification about how engagements called "audits" could imply such differences across the sectors, we soon realized that the variation was symptomatic of a much larger intra-field division not only at a rhetorical level, but one that shaped many ideas about legitimacy in accounting."

¿Se escindiría la profesión contable? ¿Será esto fruto de la acción conjunta entre la Academia y el Estado? ¿Nos estamos equivocando al tratar a todos como un conjunto? Según su observación, muchos ya se sienten diferentes, actúan de distinta manera y buscan la forma de separarse. Como ésta es su verdadera convicción, todo intento de acercamiento es apenas una apariencia que rápidamente se diluye y deja en evidencia que no hay similitud. En nuestro país es claro que a pesar de que el Estado ya no es lo que se nos dijo, muchos contables están convencidos de que ellos son una parte importantísima del cuidado de la observancia de la ley, antes que profesionales empresariales.

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