

Según el resumen que antecede al artículo [Financial Auditing as an Economic Service](#), escrito por Matthew W. Driskill, W. Robert Knechel & Edward Thomas, publicado en *Current Issues In Auditing*, de American Accounting Association, Vol. 16, No. 2, Fall 2022, pp. P39–P50: “This article summarizes Knechel, Thomas, and Driskill (2020), conceptualizing financial auditing as an economic service. In contrast to the production of tangible goods, a central characteristic of economic services is substantial customer/client participation in the production process. Financial auditing is an intensive collaborative network service due to the multiple parties involved in the production and consumption of the resulting output. This introduces significant heterogeneity and complexity into the planning and conduct of the audit, the resulting audit output, and perceptions of audit quality. While the independence of the auditor is necessary, ignoring the essential nature of auditor-client cooperation may generate unexpected costs which impair audit quality. The multitude of parties involved in an audit creates tension between audit quality and audit efficiency and makes objective definitions of audit quality difficult. Excessive standardization of the audit process may not increase audit quality.” Más Adelante se explica: “The defining characteristic of a service is the participation of the client/customer in the production process, known as “co-creation of value” (Sampson 2010; Spohrer and Maglio 2008; Vargo, Lusch, and Akaka 2010). Auditing is a service because of the critical role of the client in making the service possible: an organization’s financial reporting depends

*upon several parties playing specific roles in the audit process, including management, the board, audit committee, internal audit, and external auditor.*<sup>5</sup> *Quality financial reporting depends upon the distinct activities of all parties and involves cooperation to achieve shared goals related to financial reporting.*<sup>6</sup> *For example, auditors draw upon their familiarity with accounting and auditing standards and their experience with other clients within the same industry, and client personnel have knowledge about the operations and transactions of the company. The “co-creation of value” in the audit process depends upon all parties making their respective contributions to the process.*<sup>7</sup> Lo fundamental de un trabajo de aseguramiento no es la realización de varios procedimientos de comprobación, sino el diálogo constante sobre la actividad empresarial, que es evaluada por el profesional contable, no a espaldas de los administradores y demás funcionarios, sino trabajando con ellos. El contador está llamado a confirmar todo lo que le suministra evidencia. Como se sabe esta debe ser válida y suficiente. En principio una sola fuente no permite considerar que se tiene una certeza sobre la cual expresar una opinión. Por lo tanto, un trabajo de aseguramiento no consiste solamente en saber lo que piensa o explica una organización, sino en su corroboración. Si resulta que el empresario es veraz, íntegro, los contadores lo sabrán y es lo que harán saber a los demás. El escepticismo no equivale al ostracismo, ni al desdén, sino al análisis cuidadoso de lo que se dice.

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