

Se explica en el artículo *Impact of Ind AS on Accounting Numbers: An Analytical Study in Context of Indian Companies*, escrito por Sharma, Antima; Kalra, Nisha; Soral, G., publicado por *Journal of Commerce and Accounting Research*, New Delhi Tomo 11, N.º 4, (2022): 54-61: “In 2009, at the G20 summit, India announced that it would converge its accounting standards with IFRS. In February 2011, the first attempt was made to implement the converged IFRS, known as Ind AS; however, due to some reasons, this attempt failed. Later, in February 2015, the Ministry of Corporate Affairs issued a blueprint of adoption and implementation of Ind AS. Initially, it was voluntary adoption. However, from 1 April 2016, applicability of Ind AS was mandatory for all entities having a net worth of `500 crores or more, excluding banking companies, non-banking financial companies, and insurance companies. In the next phases, it became mandatory for entities having a net worth of `250 crores or more. —Many proponents of Ind AS argued that Ind AS will significantly improve the quality of financial statements, and simultaneously help future investors make more informed decisions. However, the opponents claimed that Ind AS will impact the accounting numbers drastically. (...)” Hecho el análisis respectivo, los autores concluyeron: “Results revealed that there is homogeneity in the opinion of respondents with different work experience and occupation regarding the impact of Ind AS on accounting numbers. Results also revealed that there is no significant impact of Ind AS on accounting numbers after the adoption of Ind AS. The value for EPS from the paired t-

test was 0.841 (greater than α value), value of ROE was 0.150 (greater than α value), ROCE was 0.268 (greater than α value), BOOK NAV SHARE was 0.869 (greater than α value), Assets Turnover Ratio was 0.406 (greater than α value), and value of Current Ratio was 0.694 (greater than α value). These values conclude that there was no significant impact on the accounting numbers after the adoption of Ind AS. This study supports the result of the study conducted by Shukla (2015) and Paulinus et al. (2018)” Como se sabe en Colombia algunas disposiciones generaron un impacto que fue fácilmente asumido. Además, la gran mayoría de las entidades lograron simplificar sus obligaciones en materia contable. Con todo hay métodos novedosos como el cálculo del valor presente o la estimación de las pérdidas probables que ocupan mayores reflexiones. El sector financiero ha obtenido importantes excepciones, divergiendo del comportamiento que debe observar en otras partes de mundo. No conocemos un estudio que determine los efectos de la modernización, ni siquiera en cuanto a su profundidad sobre el universo de entidades. La autoridad tributaria no ha avanzado. Está dedicada a aumentar el volumen de recaudos. Los comentarios de la academia contable han ido languideciendo. Las autoridades de regulación, normalización, supervisión y disciplinaria producen poca doctrina técnica, destacándose el esfuerzo de la Superintendencia de Sociedades. Por lo tanto, parece que la ola intelectual ya se reincorporó al océano. Ahora el tema es la sostenibilidad. Sin embargo, la ciencia contable sigue vital.

Contrapartida

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