

Revisiones luego de la implementación

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Recientemente [GASB](#) liberó su informe sobre los resultados de la aplicación de su norma GASB Statement No. 72, Fair Value Measurement and Application en el cual se lee: “*Overall Conclusions Reached —We reached the following overall conclusions using our judgment, considering all the evidence, and striving to be objective and balanced: —• Objective 1a: Overall, Statement 72 resolved the primary issues underlying the need to improve the reporting of complex fair value measurements. That reporting affected application, measurement, disclosure, and presentation of assets and liabilities being measured at fair value for state and local governmental entities, most notably retirement plans and endowments. We believe that the Statement is an improvement over the prior fair value standards, achieving its objective of improving financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring assets and liabilities at fair value, providing additional application guidance for fair value measurements, and enhancing disclosures about fair value measurements. — • Objective 1b: The application of Statement 72 provides users of financial statements with decision-useful information. In particular, stakeholders generally noted that fair value measurements are more relevant to the analysis of governmental financial information for assets that are not being used to provide services and that fair value disclosures provide useful information. — • Objective 1c: Overall, Statement 72 is operational. However, some stakeholders identified challenges in the use of unobservable inputs to measure the fair value of assets and liabilities and in the understanding of which level of input is used in measuring the fair value of U.S. Treasury bills, notes, and bonds. — • Objective 1d: Our review does not suggest any significant unexpected changes to financial reporting or operating practices as a result of applying Statement 72. —• Objective 1e: Our review does not suggest any significant unanticipated consequences as a result of the implementation or continuing application of Statement 72. — • Objective 2: Consistent with other GASB Statements, implementation costs were contemplated by the Board and documented in a field test in the Preliminary Views stage of the project. In addition, the costs of continued application of the Statement reflect an expected peak in the year of implementation with a decrease in the following year. Furthermore, the expected benefits of Statement 72— improved guidance on how to measure fair value and what to apply it to, greater consistency on the definition of fair value, increased comparability and transparency, and enhanced disclosure information—have been achieved. • Objective 3: Finally, no standard-setting process recommendations were identified from our review. As noted in the final section of this report, the newly developed GASB disclosure framework has not been applied to disclosures required by Statement 72.”* No conocemos informes de este tipo en Colombia. Si se han hecho evaluaciones parecidas parece que no se han difundido. Sin embargo, es cuestión de responsabilidad llevarlas a cabo. Hay que ser responsable con los objetivos institucionales y con los que tienen que aplicar las normas. El uso del valor

razonable es una gran apuesta que se hizo en la parte final del siglo XX, que corresponde a un muy importante reenfoque de la contabilidad financiera internacional. Hay una gran diferencia entre las contabilidades sometidas al valor histórico y las que utilizan el valor razonable. Este último caso presenta las cifras más cerca de los valores de mercado, de manera que no existen ganancias o pérdidas hundidas como sucede con el valor histórico. Vemos que muchos contadores colombianos reproducen estándares internacionales, pero no dan muestras de haber adaptado sus análisis y juicios al valor razonable. Así las cosas, esos profesionales representan un gran peligro para las organizaciones a las que sirven. La academia dedica mucho tiempo a los procedimientos para establecer el valor razonable pero no forma el pensamiento en esta materia.

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