

Mejor método

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Al revisar la página del [UK Endorsement Board](#) (según su página web “We are the UK National Standard Setter for international accounting standards. We influence the development of high-quality standards and decide on their adoption for use in the UK.”) nos encontramos que se proyecta realizar una reunión el 22 de mayo de 2025. La agenda y los documentos respectivos se encuentran a disposición del público. Estas actitudes de transparencia superan a las de todas las autoridades colombianas. Entre tales documentos encontramos el distinguido como [4 IFRS 18 Presentation and Disclosure in Financial Statements](#). Nos ha complacido mucho. Se compone de un *Executive Summary*, que se sigue del aparte encabezado como *IFRS 18 Presentation and Disclosure in Financial Statements: Draft Endorsement Criteria Assessment*. Allí se encuentra un *Background*, que da paso a la *Revision to the Long-Term Public Good assessment (Section 4)*, criterio temporal que supera en mucho a la cortedad de preguntarse si en el momento del análisis el estándar es adecuado. Luego se presenta un *Research on the agenda decisions³ that include explanatory material on IAS 1*, que luego del parecer de la entidad enumera los resultados de encuestar sobre ellos al público (encuestan no solo sobre lo malo). Posteriormente se incluye los *Next steps*. Se presenta una *Timeline*, con su respectivo diagrama y se cierra con un anexo que muestra las distintas normas que están referidas a la IAS 1. Luego se adjunta el *Appendix A: Section 4: Revised UK Long term public good assessment*. Esta es la parte que nos ha parecido más valiosa: *Introduction. Is use of IFRS 18 likely to improve the quality of financial reporting? Improvements introduced by IFRS 18. Categories and subtotals, New specified subtotals and new structure for the statement of profit or loss, Management-defined Performance Measures, Enhanced transparency, and reliability of MPM information, Enhanced relevance and understandability of MPM information. Aggregation and disaggregation, Enhanced comparability, understandability and relevance of the information presented or disclosed. Limited changes to IAS 7, Enhanced comparability, understandability and relevance of cash flows information. Potential improvement from interaction across the main changes. Summary of whether IFRS 18 likely to improve the quality of financial reporting. Economic impact assessment, Government guidance, Third-party work on the economic assessment of IFRS 18, IASB Effects Analysis: Implementation costs, Benefits for users. Draft EFRAG Endorsement Advice on IFRS 18, Implementation costs, Benefits. Work by other organisations – aquí se cita a EY, PWC, KPMG, Grant Thornton-. Analysis of costs and benefits likely to result from the use of IFRS 18, Objective, Collection of evidence. Users, Benefits for users, Costs for users. Prepares, Benefits for preparers, Costs for preparers. Quantitative assessment of implementation costs. Impact on small and medium-sized entities. Costs and benefits for regulators. Summary of costs and benefits analysis. Analysis of wider economic effects, Structure of the analysis, Collection of evidence. Direct effects other than costs and benefits (transmission mechanisms), Preparers, Users, First-order indirect effects - capital market effects, Effects considered, Application of the methodology, Are the results plausible? Second-order indirect effects, Effects on management*

compensation schemes, covenants, dividend payments and tax obligations, Other second-order indirect effects. Third-order indirect effects, Network effects, Externalities. Macroeconomic effects, including economic growth. Summary of the analysis of wider economic effects. Consideration of the consequences of not adopting IFRS 18 (counterfactual analysis) Users, Preparers. Summary of the counterfactual analysis. [Tentative] Overall assessment of long term public good. Quality of financial reporting. Costs and benefits. Effect on the economy of UK. Counterfactual análisis. [Tentative] overall assessment. Como puede observarse, la estructura y el contenido del documento que el personal de planta presenta al estudio de la Junta es muy superior en calidad y contenido a las prácticas de nuestro Consejo Técnico de la Contaduría Pública.

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