

Actuarios y Contadores

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Según el [estándar aprobado el 25 Feb 2021](#), “*This Malaysian Standard of Actuarial Practice (MSAP) provides guidance to actuaries when performing actuarial services in connection with International Accounting Standard 19 (IAS 19) Employee Benefits. —The reporting entity is responsible for all the information reported in its IFRS financial statements, including information reported in accordance with IAS 19. This means the reporting entity is responsible for the categorization of employee benefit plans, the choice of actuarial assumptions and methods used to measure employee benefit obligations, and disclosures about employee benefit plans. IAS 19 encourages, but does not require, a reporting entity to involve a qualified actuary in the measurement of all material post-employment benefit obligations. —In practice, an actuary may advise on a range of issues arising from the application of IAS 19, including the measurement of short-term, post-employment, termination, or other long-term employee benefits and disclosures in the IFRS financial statements. —This MSAP is intended to:* • Facilitate convergence in standards of actuarial practice in connection with IAS 19 within and across jurisdictions; • Increase reporting entities’ and their auditors’ confidence in actuaries’ contributions to reporting of employee benefits in accordance with IAS 19; and • Increase public confidence in actuaries’ services for IAS 19 purposes.” Por otra parte, de acuerdo con el [comunicado fechado el 21 de Agosto de 2025](#), “*The International Accounting Standards Board (IASB) today issued amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures, completing its planned catch-up work on the Standard. —IFRS 19, issued in May 2024, allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosures. It included reduced disclosure requirements for other Standards or amendments issued up to February 2021. The newly issued amendments to IFRS 19 help eligible subsidiaries by reducing disclosure requirements for Standards and amendments issued between February 2021 and May 2024, specifically: —IFRS 18 Presentation and Disclosure in Financial Statements; —Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7); —International Tax Reform—Pillar Two Model Rules (Amendments to IAS 12); —Lack of Exchangeability (Amendments to IAS 21); and —Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7). —With these amendments, IFRS 19 reflects the changes to IFRS Accounting Standards that take effect up to 1 January 2027, when IFRS 19 will be applicable. —In the future, IFRS 19 will be amended at the same time as the IASB issues or revises other IFRS Accounting Standards.*” En muchos países los contadores y los actuaries trabajan conjuntamente. En Colombia no. Prácticamente no sabemos qué hacen los actuarios ni cómo pueden ayudar a los contadores. A las dos profesiones les falta difusión.

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