

Contabilidad gerencial

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En la página web que IMA dedica a su Management Accounting Quarterly Winter 2026 Vol. 26 No. 1, en el artículo titulado [*The Widening Expectation Gap for Managerial and Cost Accounting Education*](#), se lee: *“Unfortunately, for many years, both employers and accounting educators have been aware that a growing gap exists between the skills that employers desire and the actual skills entry-level accountants possess. The gap is more prevalent in the area of managerial accounting. The American Accounting Association (AAA) and professional organizations, such as the American Institute of Certified Public Accountants (AICPA) and the IMA, have recognized the skills gap and offered suggestions for improving accounting education. As early as 1986, the Bedford Committee of the AAA concluded that a major change was needed in accounting education with more emphasis placed on teaching students to learn. A joint task force of the IMA and the Management Accounting Section of the AAA (Task Force) proposed a competency-based education framework based on recommendations that accounting education should focus on long-term career demands and should include organizational settings beyond public accounting and auditing. The Pathways Commission stated that, in order for the organizational field of accounting to develop a complete understanding of its role in society, the profession must develop a strategic view of how accountants add value to an organization and create a corresponding curriculum. Likewise, the Task Force has proposed that the value proposition of accounting “be defined in terms of strategy formulation and analysis, planning, and execution.” —Previous studies have specifically addressed the skills gap between managerial and cost accounting education and workplace practices. Siegel and Sorenson recommended developing an identifiable track for management accounting and working with corporations to develop a specific management accounting curriculum. Subsequent studies by Siegel, Sorenson, Klammer, and Richtermeyer have noted deficiencies in cost and managerial accounting curricula. Finally, Clinton and White noted a loss of focus by management accountants in improving cost information along with a significant loss of academic and professional knowledge relating to cost information and cost management in business.”* Hoy se tiene claro que la contabilidad financiera se orienta a interesados externos, mientras la administrativa lo hace al interior de la empresa. Por lo tanto, el buen gobierno no es cosa de la contabilidad financiera sino de la administrativa. Pero, como bien se anota en el artículo mencionado, la formación en contabilidad administrativa está desapareciendo en muchos lugares del mundo. Incluso en Colombia hay instituciones de educación superior que dicen limitarse a formar en contabilidad financiera. Toca jugar con las palabras para indicar que la contabilidad gerencial es la vía que conduce a los profesionales al más alto nivel. IFAC ha publicado muchos e importantes artículos sobre este perfil. Pero, en general, los profesionales colombianos no se han notificado,

porque no estudian sobre los avances de su propia ciencia. Más de uno cree que si se sabe contabilidad financiera ya no hay que estudiar más. Esto es mentira porque el solo aprendizaje de esta contabilidad es muchísimo más profundo que lo que los estudiantes aprenden en un pregrado. Ni se diga de la contabilidad gerencial. Es hora de dejar de ladrar para reclamar un prestigio que no se tiene, que no se exhibe, para estudiar lo que hace falta y entonces sí brillar con luz propia.

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