

Estudiar el fondo y no solo la forma

Hernando Bermúdez Gómez

En la [página web de IFAC](#) leímos: “*The International Federation of Accountants (IFAC) and South African Institute of Chartered Accountants (SAICA) are thrilled to announce the World Congress of Accountants (WCOA) will be held in Cape Town, South Africa in November 2028. Recognized as the accountancy profession’s premier global gathering, WCOA is a bi-annual event that brings together representatives of the profession from jurisdictions around the world to strengthen the accountancy community through shared learning, collaboration, and relationship-building. —This announcement represents a monumental achievement for the South African accountancy profession, marking the first time in WCOA’s 124-year history that the flagship event for the profession will be held on the African continent. Hosting the Congress in Cape Town positions South Africa as a key enabler of Africa’s global innovation, connectedness and resilience.*” La profesión contable mundial organiza cada año muchas actividades, de las cuales nos enteramos a través de comunicados de prensa. Sin embargo, de muchas de ellas no existe una adecuada documentación que nos permita conocer las ideas planteadas en concreto. Tiempo hubo en Colombia que ciertas reuniones de los contables fueron debidamente escritas y publicadas en beneficio de todos los interesados en lo contable. Ahora los escritos a duras penas repiten ideas obvias. Por ejemplo, revisamos algunas guías sobre la IFRS 18, que encontramos decepcionantes. La [página de la Fundación IFRS sobre la historia del estándar](#) arroja muchas reflexiones, como que el asunto se viene ventilando desde 1975. Queda muy claro que la comunidad de negocios ha mantenido una permanente presión en busca de mejores estados financieros. En la historia del estándar encontramos un documento titulado [April 2024 Project Summary IFRS® Accounting Standards IFRS 18 Presentation and Disclosure in Financial Statement](#) cuya primera sección se llama At Glance. La primera idea de ésta dice: “*The International Accounting Standards Board (IASB) issued IFRS 18 Presentation and Disclosure in Financial Statements in April 2024. IFRS 18 aims to improve how companies communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. IFRS 18 is accompanied by limited amendments to the requirements in IAS 7 Statement of Cash Flows. IFRS 18 is effective from 1 January 2027. Companies are permitted to apply IFRS 18 before that date. IFRS 18 replaces IAS 1 Presentation of Financial Statements. Requirements in IAS 1 that are unchanged have been transferred to IFRS 18 and other Standards. IFRS 18 will affect all companies in all industries. Although IFRS 18 will not affect how companies measure financial performance, it will affect how companies present and disclose financial performance.*” La segunda revela: “*IFRS 18 aims to improve financial reporting by: • requiring **additional defined subtotals** in the statement of profit or loss; • requiring disclosures about **management-defined performance measures**; and •*

*adding new principles for **grouping (aggregation and disaggregation) of information.** IFRS 18 responds to stakeholder feedback that: • **statements of profit or loss vary in structure and content.** Adding defined subtotals to the statement of profit or loss makes companies' financial performance easier to compare and provides a consistent starting point for investors' analysis. • **measures defined by management are useful to investors, but companies might not explain how these measures are calculated and why they are used.** Requiring companies to disclose information about management-defined performance measures increases discipline over their use and transparency about their calculation. • **investors would like to see information more appropriately grouped (aggregated or disaggregated) in the financial statements.** Setting out requirements on whether information should be in the primary financial statements or the notes and providing principles on the level of detail needed improves effective communication of information.” Estas ideas resumen muy bien el objetivo del proyecto y sus resultados, resaltando las principales novedades. De manera que éste supera en mucho lo que hemos visto en Colombia. Como nos enseñó un rector: “Solo el que sabe, sabe qué no sabe”. Al reducir las normas a reglas el profesional deja de serlo y se asemeja a un técnico.*

Bogotá, mayo 26 de 2026.