









Working Papers. Empirical study with the International Quality Control Standard 1

Papeles de Trabajo. Estudio empírico con las Norma Internacional de Control de Calidad 1

Rolando Eslava Zapata¹  , Nelsy Rocío Arenas Ochoa¹  , Diani Lorena Rojas Ortega¹  

ABSTRACT

The objective of the research was to analyze the implementation of working papers according to the International Quality Control Standard 1. The methodology was qualitative since a semi-structured interview was applied to five professional experts in public accounting. The results revealed that there is an omission in the application of some formats related to this standard, together with the non-application of the same, generating sanctions for non-compliance with the functions, specifically in the documentation of the working papers, so that the auditing firms see their credibility and discredit in professional ethics affected. It was concluded that public accountants who practice auditing must be permanently updated in terms of reports and must appear before national control agencies in order to show leadership and professional ethics.

Keywords: accounting, auditing, document management, ethics, financial.

JEL classification: M40, M41, M42

Received: 27-09-2023

Revised: 18-11-2023

Accepted: 20-12-2023

Published: 15-01-2024

Editor: Carlos Alberto Gómez Cano 

¹Universidad Libre de Colombia. Cúcuta, Colombia.

Cite as: Eslava Zapata, R., Arenas Ochoa, N. y Rojas Ortega, D. (2024). Papeles de Trabajo. Estudio empírico con las Norma Internacional de Control de Calidad 1. Región Científica, 3(1), 2024245. <https://doi.org/10.58763/rc2024245>

INTRODUCTION

According to the study of the implementation of working papers with the International Quality Control Standard 1 (IQAS1), it was possible to investigate the poor management at the national level, especially in the city of San José de Cúcuta, where many public accounting professionals who audit, constantly omit some necessary and fundamental formats in the financial reports presented to the board of partners, or to the national control entities. The above, according to Espinosa and Suárez (2018, p. 104), may “generate calls for attention, or in the worst case, a possible economic sanction (...) [and loss of] credibility in all their procedures of a fiscal nature in Colombia”.

It should be noted that the functions of the working papers, according to IASC1, represent a vital purpose that is advanced in attention to the latest nationally accepted guidelines because it clearly reflects all the techniques and procedures used in any audit, in financial reports, and will serve as support in the opinions delivered to the board of



Atribución No Comercial Compartir Igual 4.0 Internacional.

partners in organizations (Arruda et al., 2020). Also, the working papers serve “as supporting evidence of all these activities that must be under custody, where the integrity of the same is ensured, and restricted access is obtained to human talent, only to authorized personnel who are certified” (Torres & Liévano, 2019, p. 109).

Likewise, the Central Board of Accountants in Colombia has developed greater controls in the verification of the IASC1, together with the Ethics Standards Board for Accountants, IESBA (International Federation of Accountants, 2022), in order to avoid possible anomalies that may be thought as fraud and incur in an economic sanction type fault, for not using in an appropriate manner these vital formats of international character that have been accepted in recent years throughout the national territory; Also, to avoid any type of corruption or the abstract embellishment of normality in any company in the city of San José de Cúcuta, causing the loss of its good image and the credibility of the statutory auditors or the lack of their ethical principles, which must be fully complied with (Budiño & Asuaga, 2022). Because of the above, public accountants who perform these functions, according to the type of advisory service, will be audited according to the current standard; therefore, the importance of the good management of working papers is originated since these financial documents represent sufficient and competent evidence before any special work, in attention to their ethical principles, which serve as a basis for the preparation of a report or opinion to be made (Pinto, 2021).

Similarly, the development of the statutory audit related to the application of IASC1, especially in the use of working papers, is quite low because all these formats, for many professionals of Public Accounting, are new; in the absence of strong training, they consider it as something complex; hence they resort to fall into frequent omissions, which expose them to legal sanctions if any audit is carried out, by the control bodies at a national level. For this reason, according to Grimaldo (2014, p. 71), it was decided to carry out more controls to restore credibility (or good faith) to the duly qualified firms and thus be able to perform an audit with objectivity, transparency, criteria, leadership and with the certainty that the opinions that are made known reflect the entire reality of the organizations at the national level (Alves et al., 2021).

It would also be fundamental and necessary to have some kind of socialization to clear up doubts and, at the same time, to strengthen greater knowledge in the implementation of the IASC1 working papers, especially in those formats that are considered unknown to develop financial reports, in order to ensure a good methodology in their different audited processes, and to apply the policies and procedures according to each circumstance, avoiding in a clear way that any anomaly can be committed that lends itself to fraud or legal inconveniences for the company, by incurring in failures or by the omission of the professional in charge of taking these new formats periodically and thus avoiding any type of call of attention that incurs a legal sanction in front of the society in general, losing credibility in the labor world (Noguera, 2023).

For this reason, at a national level, a review of the functions of public accountants who work as statutory auditors has been established, focused on financial information, especially that which is focused on IASC1, with services related to the International Standard on Related Services (ISRS) 4400, as well as the conversion of Financial Statements (ISRS 4410); Accounting Outsourcing (applicable to legal entities); other tax process assurance work based on the International Standards on Assurance Engagements (ISAE) 3000; or legal entities whose main economic activity is to provide accounting and assurance services (DIAN, n.d. f.); all these cases, together, must apply quality control, even if they are not fully providing all these services (Cerquera et al., 2020, p. 10).

It should be noted that the ABC of the visits of the Central Board of Accountants in Colombia takes into account the following documents: minute books or partners' meetings, shareholders' books; for companies that are by shares, the code of ethics (IESBA), quality control manual, Financial Statements with implementation of the International Accounting Standards and accounting policies drafted, in the accounting management in all these audited reports, by a statutory auditor or a legally constituted accounting firm, in order to avoid any type of sanction, according to Decree 2420 of 2015 in Article 1. 2.1.7.

Therefore, this research is of great importance for the development of the fiscal auditing exercise, especially in the implementation of the working papers, given that the auditor must fully and safely guarantee the application of the audit records, together with the methodology applied, in order to be able to issue a report with the objectivity of professional ethics. Additionally, in the fiscal management of the working papers, where the professional work performed must be clearly evidenced, along with the results obtained, in order to achieve the goals, according to reasonable audit reports that favor decision-making in the audited companies (Diaz, 2018).

The research aimed to analyze the implementation of working papers of the International Quality Control Standard 1 (2009). The methodology was qualitative; in this regard, a semi-structured interview was applied to five professional experts in public accounting.

METHODOLOGY

The research was developed with a qualitative type of methodology, which is contextualized from the point of view of documentary sources related to the implementation of IASC1 working papers, focused on the identification of natural and legal persons obliged to carry all these fiscal processes at a national level, as well as the explanation of the required documentation, together with the design of some formats required in these audited processes (Eslava-Zapata et al., 2024).

The type of methodology was qualitative because it consisted of a scientific approach, which was developed by the professional understanding of the selected sample in the handling of IASC1, where their knowledge, positions, and exercises in the work of the statutory audit were valued; something that was observed, evaluated and compiled from the own perspectives of the researchers, who set an inductive route, which allowed a final product whose fundamental basis is the description of the object of study.

In the investigative development, the contribution of five (5) professional experts of the fiscal auditing exercise was collected; the qualitative approach allowed describing the contributions that are currently linked in different legally constituted firms and have provided reports related, according to Hernandez and Mendoza (2018, p. 267) “with the International Standard on Quality Control (IASC1) and thus being able to collect different criteria and establish conclusions regarding the expectations expected from the current reform”.

The research design was descriptive, and the process was carried out in three stages: exploratory phase, fieldwork, and analysis phase. The first phase consisted of the collection and research of documentary, normative, and scientific information to analyze the different documents that helped in the identification of independent professionals or by or by a firm of auditors that handle the working papers according to IASC1, together with the explanation of the required documentation (Eslava-Zapata et al., 2024b).

In the fieldwork phase, a semi-structured in-depth interview was conducted related to IASC1 to gain knowledge in handling these working papers; in this phase, it was possible to deepen, understand, and interpret their positions about the future of the statutory audit in Colombia. The interviews were conducted with five (5) expert statutory auditors who are linked to the different committees working in the city of San José de Cúcuta. The protocol consisted of eight questions.

Finally, the analysis and synthesis phase was of great relevance because the results of the information were achieved according to the objectives set out in this qualitative research since this process was developed under an approach that involves permanent feedback between the duality data - theory (Eslava-Zapata et al., 2023). The advances collected are not passive, “but rather as more information is collected these advances are updated, making the research process dynamic and synchronous, which is subject to changing realities, according to the sample or key informants presented” (Hurtado, 2010, p. 1171).

The population under study included all the auditors active in the Central Board of Accountants in Colombia, and the convenience sample was five (5) professional experts in Public Accounting. According to Fernández, the experts are those who “participated freely and spontaneously in the research study” (2014, p. 84). On the other hand, for the development of the following research, the collection of information was proposed by means of semi-structured interviews. Fernández also states that “opinion interviews are non-experimental, cross-sectional or transactional descriptive or correlational-causal research since sometimes they have the purposes of one or the other design and sometimes both” (2014, p. 83). The following methodology was established: interview format, question posed to the tax auditors, documentary analysis, diagnostic results.

RESULTS AND DISCUSSION

Individuals and legal entities required to implement working papers in accordance with the International Quality Control Standard (IQAS1)

The business history in Colombia, focused on the functions of the statutory auditor, dates back to the 1930s, with Law 58 of 1931, especially in Article 46, where for the first time it regulated specific functions of this profession at the accounting level, in order to be able to carry out financial work, related to the balance sheet, profit and loss statement (Vargas et al., 2019, p. 3) together with the different “basic accounting books of the economic system of any legally constituted organization, in order to avoid any type of sanction or fraud with third parties in front of the economic entities at a regional or national level”.

In the 90s of the previous century, Law 43 was enacted, which included the Generally Accepted Auditing Standards (NAGA), which placed a particular emphasis on the strict financial obligations of this professional accountant, focused on the statutory audit, along with the code of ethics in transparency, honesty, solidarity, good faith and absolute credibility in the execution of their functions within a company or through a legally constituted firm, avoiding double accounting, money laundering, or acts of corruption against the board of partners, shareholders or public authorities to which they are working. In the last five years, in the international and national field, the IASC1 has been discussed and applied in the financial field and, in particular, accounting processes, which are the responsibility of the professionals of Public Accounting in their role as tax auditors, who are presumed to have a good faith, neatness, honesty, without any kind of barriers in the labor management from one State to another, or when performing audits with foreign firms.

It should be noted that, at the national level, the NAGA highlights that the breakdown of these tasks in relation to the functions of the Public Accountant must render reports periodically, correlated with the Code of Commerce (C.COM, 1971) and, specifically, Articles 203-27, or about the function of the statutory auditor to comply with a quality control system in all their reports to their superiors or government entities that carry strict compliance, avoiding any acts of corruption in accounting matters that affect the corporate image of the same.

Regarding the public accountants obliged to implement IASC1, it is held that either as a natural person (independent) or legal person (legally constituted firms), Article 1.2.1.7 of Decree 2420 of 2015 and paragraph 4 of the aforementioned IASC must be observed, where it is clearly stated that the area of auditing will be obliged to implement the International Standard on Quality Control in the following services:

- Of statutory audit, “of groups 1 and 2 with more than 30,000 current legal monthly minimum wages -SMMLV- or more than 200 workers are obliged to apply the International Standards on Auditing -NIA-” (Decree 2483, 2018).
- All audits of financial information of large organizations of an external nature, which must apply to the ISAs compiled in DUR 2420 of 2015.
- Review of financial information of historical character, in attention to the International Standards of Related Services -NISR-, where the diligences that apply the normative aspects of the NISR 4400 and NISR 4410 are found, regarding its planning, process and execution of its reports.
- Those that carry Accounting Outsourcing, especially related “to the quality of the firm, which would include elements related to the mission, vision, strategic objectives, organizational structure, service proposal, among others”. (Decree 2483, 2018)
- Other assurance work related to budget auditing that focuses on ISAE 3400. With the outsourcing of payroll or other similar processes (ISAE 3402). “Assurance engagements on greenhouse gas declarations (ISAE 3410)” (Decree 2483, 2018).
- Accounting activities”Companies that have reported in the chamber of commerce the activity ISIC 6920 - Accounting, bookkeeping, financial auditing, and tax consulting activities must be registered with the Central Board of Accountants” (Decree 2483, 2018).

Working papers against the IASC1 standard

According to the Compilatory Annex of the Financial Reporting Standards of IASC1 and Decrees: 2496 of 2015, 2101 of 2016, 2131 of 2016, 2132 of 2016, 2170 of 2017, and 2483 of 2018, it is mentioned which are the necessary and related procedures in the audit procedures to be performed by the statutory auditor in charge in a company, independent (for fees) or plant (officer of the financial area of any legally constituted organization).

Taking into account the methodology focused on the audit of a statutory auditor, you can work the working papers with the use of audit software, which is updated and complies with all legal requirements around the IASC1; in order to fully comply with these functions, which establish some principles or protocols that the audit officer can not omit and at the same time have sufficient control in its legal diligence, to avoid some kind of anomaly that carries a type of corporate sanction. The audit documentation or working papers fulfill several functions in the management of the statutory audit, where they stand out:

- To help in a competitive and integral way in the planning and to follow the step by step in the audit process in a legal way, with transparency.
- Help the whole team in a prudent and legal way to the general supervision of the audit in an autonomous way, without any kind of setback.
- Follow an audit protocol in accordance with the requirements of the statutory auditor to fully comply

with all planned activities in the agreed time to deliver the report with all the required working papers, attached to the IASC1 at a national level.

- Maintain a single record (protocol) of significant issues (activities) recurring for future audits, which are carried out in the same company.
- Allow all processes that are advanced in terms of quality control and inspections advanced within the firms and external inspections, according to legal, regulatory or other requirements applicable in Colombia. (Decree 2483, 2018).

It should be noted that the documentation focused on legal reasoning, of IASC1 are focused on significant audit judgments, and can significantly increase the rigor of the audit, along with the quality of such judgment in the design of the technical audit report to give the corresponding validity of the conclusions that are reached in the process of the Statutory Auditor.

Documentation required by IASC1

According to the documentation required by IASC1, the following aspects must be taken into account:

- Responsibility of the audited firm: It translates into transparency, professional ethics, neatness, credibility, and much leadership in the different processes to be performed.
- Requirement and management of professional ethics: In line with the guidelines of the IFAC Code of Ethics, focused mainly on the management of financial information provided by the audited organization.
- Acceptance and excellent relations with clients and specific assignments in the different audited processes: Where the assigned human talent must be evaluated to carry out all activities in accordance with professional ethics in order to have the necessary information related to the current legal framework.
- Human resources: It is related to the adequate, suitable, and experienced personnel to carry out the statutory audit.
- Performance of assignments: In this area the work team is related, where the work (functions) of each one in carrying out all the processes related to the client's financial information is specified.
- Follow-up: This is a stage where the auditing firm follows up on all financial indicators to develop a report that is evident to the concrete reality of the organization under study. For this purpose, it designates responsibilities to the personnel working in this process.
- Documentation: These are those reports or working papers that are needed to carry out an audit in general terms: declaration of independence of partners and employees, declaration of confidentiality, acceptance of clients, assignment of personnel to the main and auxiliary assignments, financial consultations, quality control review of the assignment, monitoring process of the quality control system and the inspector's report of the monitoring.

Likewise, when reviewing the different scientific articles consulted at a national level, it is clear that some auditing firms and independent public accountants do not have a culture of constant and periodic updating related to tax reforms, as well as updates on Financial Reporting and Auditing Standards, which are part of the financial area and only continue to be submerged in Decrees 2649 and 2650 of 1993, which lack updating. In any case, the essential thing is that they give their reports correctly, clearly, with dignity, transparency, and professional ethics.

Quality is not only limited to the design of an audit report. For Actualicese.com (2022) "It is an ethical commitment acquired by all the members of the auditing firm, or the independent public accountant. Therefore, it becomes a quality incentive to know which aspects require improvement in the auditing process" and, according to the same source, the quality control system must always have established policies and procedures in accordance with IASC1:

- Leadership responsibilities.
- Applicable ethics requirements.
- Acceptance and continuity of customer relationships.
- Human resources.
- Performance of assignments.
- Follow-up.

Interview analysis

A semi-structured interview was conducted in relation to the knowledge and management of these aspects, together with the functions of the statutory audit in the city of San José de Cúcuta, in line with the International

Standard on Quality Control, where the following was obtained. According to the experts interviewed, it is important to implement the Quality Control System in the auditors' office, although it has not been given the necessary importance due to the lack of knowledge of the standard itself since there are many loopholes to apply the different accounting and audit order formats that should be applied. In order to avoid any risk of being sanctioned by the national control bodies, the following table answers the question: Do you think it is important to implement the Quality Control System in the fiscal auditing exercise?

Table 1.
Implementation of the Quality Control System

Key informant	Answers
Subject 1	Yes, because it is an established standard.
Subject 2	Yes, it is important to ensure the quality of the work performed in general.
Subject 3	Yes, indeed, it is enshrined in accounting standards.
Subject 4	Yes, because it is required by law
Subject 5	Quality Standards would make it easier for the Statutory Auditor's work to acquire a dimension of relevance and importance in relation to the requirements and regulations in force.

Source: own elaboration.

All the interviewees have had some kind of requirement from the control entities, where they have stated that the lack of knowledge and the complexity of some formats of the Quality Control System of IASC1 have made them train on their own in the handling of the different formats, often omitted or considered unnecessary; but they risk their prestige, credibility in the use of the same and, why not, some kind of sanction, by some national control body. The following table answers the question Have you had a requirement from the Central Board of Accountants for the implementation of the Quality Control System according to IASC1? If yes, what inconveniences were encountered or were they easily supported?

Table 2.
Possible requirements by the Central Board of Accountants

Key informant	Answers
Subject 1	At times, I have had minor adjustment requirements regarding the implementation of the IASC1 Quality Control System.
Subject 2	Working papers are performed in accordance with NIAS and documented as required by DUR 2420. However, such processes are very costly for medium and small customers.
Subject 3	Yes, I have had some simple requirements, especially in some formats that have legal gaps in the Colombian standard.
Subject 4	Yes, I have had some recommendations regarding format adjustments that present legal gaps.
Subject 5	Yes, I have had to apply these guidelines that make the information more secure for users.

Source: own elaboration.

Some interviewees stated that sometimes and always, they must use different working papers in accordance with IASC1, while four indicated that it is according to the processes they carry out. Although all of them consider that there is a need for greater socialization of these regulatory requirements, to avoid that in the future, there is no unified criterion in these auditing processes that are being carried out with greater controls and sanctions by the control bodies at a national level. Following is a table that answers the question, "In the practice of your profession, do you apply the use of working papers in accordance with IASC1?"

Table 3.
Use of working papers according to IASC1

Key informant	Answers
Subject 1	At times, especially when it is to be submitted to the control agencies.
Subject 2	Working papers are performed in accordance with NIAS and documented as required by DUR 2420. However, such processes are very costly for medium and small customers.
Subject 3	Yes, to avoid any type of sanction.
Subject 4	Yes, because its use is necessary and mandatory.
Subject 5	Yes, I have had to apply these guidelines that make the information more secure for users.

Source: own elaboration.

The experts interviewed indicate that the quality control system fully guarantees that the audit reports related to IASC1 are issued appropriately, in accordance with the requirements of each process and the knowledge and updating of the person in charge of carrying out the audit; however, they do not ensure that in all the support of the process issued by the auditor, any necessary and mandatory format is not complied with or omitted. Table 4 answers the question: Do you believe that the quality control system ensures that the reports are issued appropriately?

Table 4.
Quality control system

Key informant	Answers
Subject 1	Not exactly.
Subject 2	The quality control system helps to have quality in our work, the proper issuance of reports depends on the evidence obtained.
Subject 3	Yes, because it is part of the regulatory framework, which is mandatory.
Subject 4	Yes, because it is part of the requirements.
Subject 5	Totally agree.

Source: own elaboration.

The interviewees consider that if all professionals -at the national level, whether independent professionals or under an audited firm of professional public accountants- were obliged to apply IASC1 when carrying out an audit in the financial area, especially in carrying out all the formats with their due process, without the possible omission of some that are not so important, they would avoid a warning or an economic sanction by the control bodies. The following table responds to the question, "Do you consider that all professionals in our country, whether independent professionals, companies, or corporations of professional public accountants, should be obliged to apply IASC1?"

Table 5.
Regarding the mandatory application of IASC1

Key informant	Answers
Subject 1	Maybe.
Subject 2	No, I consider that the quality control standards are very complex to apply in audit work in SMEs.
Subject 3	Yes, because it is part of their professional requirements.
Subject 4	Yes, to avoid any type of sanction.
Subject 5	This is very important, as it guarantees information security at all levels.

Source: own elaboration.

The interviewees consider that they have been doing so in some universities, which train public accountants in the handling of IASC1 to avoid greater confusion in their auditing processes, where the importance of improving this knowledge in a competitive way is expressed and thus avoid greater inconveniences due to the omission of any

of these processes indicated by the Association of Accountants. The following table responds to the question, “Do you hold meetings or seminars where you promote an internal culture of quality of IASC1?”

Table 6.
NICCI Internal Quality Culture

Key informant	Answers
Subject 1	Little.
Subject 2	Sometimes.
Subject 3	Yes, basically at the academy.
Subject 4	No.
Subject 5	There is still no such culture.

Source: own elaboration.

The interviewees state that there should not be any type of sanction because there is a lot of ignorance that is not the fault of these professionals, but they think that it is the duty of the Central Board of Accountants to carry out a massive socialization on these issues before continuing with their requirements or sanctions. On the other hand, for subjects 3, 4, and 5, it is a task that all statutory auditors and other practicing professionals must fully comply with. Table 7 responds to What is your opinion on the consequences of not applying IASC1, should they be sanctioned monetarily?

Table 7.
The consequences of not applying IASC1

Key informant	Answers
Subject 1	It should not be monetary.
Subject 2	There should be no administrative sanctions, there should be due process, and, according to the fault found, sanctions should be imposed. There should be no automatic sanctions.
Subject 3	Yes.
Subject 4	Yes, because of the responsibility it requires.
Subject 5	In the first instance, a culture must be created to ensure that the information is always reliable and guarantee the security of each document generated as a result of the final accounting product.

Source: own elaboration.

The interviewees do not consider that at the national level there is a good control in the use of IASC1, although some consider that in the main capitals, there are controls already established, and this depends on the professional ethics of each professional in these processes, without ignoring that there has not been a rigorous training to give greater leadership and credibility to these public accountants who present impeccable ethics. The last table responds to the question, “Do you consider that at the national level there is a good control in the use of IASC1?”

Table 8.
Control in the use of NICCI

Key informant	Answers
Subject 1	No.
Subject 2	I consider that the standard is excessive, and that its difficulty in application is unknown.
Subject 3	No.
Subject 4	Yes.
Subject 5	Each professional acts in accordance with the rules of professional ethics.

Source: own elaboration.

According to the study of the implementation of working papers with IASC1, it was identified that all Statutory Auditors and, at the same time, the audit firms are obliged to implement the working papers in their auditing

processes to avoid any type of reprimand or economic sanction, for omitting any process that is vital in the presentation of the audit reports to the board of partners or to the control entities throughout the national territory.

CONCLUSIONS

From the results of the interview made to several tax auditors in the city of San José de Cúcuta, it could be evidenced that there is no absolute knowledge of the International Standards on Quality Control (IASQC) by all these professionals, although some have been trained independently to comply with these obligations, there are still some gaps with respect to formats that are believed to be fundamental in financial audits.

REFERENCES

- Actualicese.com. (1 de junio de 2022). *Cartilla: Control de calidad aplicado a los encargos de auditoría y aseguramiento*. Actualicese. <https://actualicese.com/control-calidad-aplicado-a-los-encargos-de-auditoria-y-aseguramiento/>
- Alcaldía de Bogotá. (22 de diciembre de 2017). Por medio del cual se modifican parcialmente los marcos técnicos de las Normas de Información Financiera y de Aseguramiento de la Información. Decreto 2170 de 2017. DO: 50.455. <https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=73357>
- Alves, G., Pelucio, M., y Lopes da Silva, F. (2021). Análisis de la manipulación de los resultados contables y fiscales de la adopción de las NIIF en las constructoras brasileñas. *Revista Gestión y Desarrollo Libre*, 6(12), 1-16. <https://doi.org/10.18041/2539-3669/gestionlibre.12.2021.8718>
- Arruda, C., Menchini, F., Pelucio, M., y Lopes da Silva, F. (2020). Nivel de congruencia entre los principales asuntos de auditoría y los factores de riesgo informados por las instituciones financieras. *Revista Gestión y Desarrollo Libre*, 5(10), 22-46. <https://doi.org/10.18041/2539-3669/gestionlibre.10.2020.8090>
- Budiño, G., y Asuaga, C. (2022). Características de las tareas de la práctica profesional contable que pueden ser afectadas por la automatización de procesos: validación de metodología y análisis en un caso de actividad gerencial. *Revista Gestión y Desarrollo Libre*, 7(14), 1-13. <https://doi.org/10.18041/2539-3669/gestionlibre.14.2022.9379>
- Cerquera, L., Londoño, L., y Guzmán, G. (2020). Auditoría de cumplimiento de las Normas Internacionales de Control de Calidad de la Empresa Gestión Financiera y Contable S.A.S. [Trabajo de especialización, Universidad Cooperativa de Colombia]. Archivo digital. <https://repository.ucc.edu.co/handle/20.500.12494/28413?mode=full>
- DIAN. (s.f.). Código CIU 6920. Actividades de contabilidad, teneduría de libros, auditoría financiera y asesoría tributaria. <https://diancolombia.info/codigos-ciu/codigo-6920/>
- Código de Comercio [C.COM]. (1971).
- Congreso de la República. (5 de mayo de 1931). *Reglamentado (algunas disposiciones) por el Decreto 1084 de 1940. Por la cual se crea la Superintendencia de Sociedades Anónimas*. [Ley 58 de 1931]. DO: 21684. <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=75638>
- Díaz, N. (2018). Ventajas e inconvenientes de la implementación de las normas internacionales de información financiera para pymes en Colombia. *Revista Gestión y Desarrollo Libre*, 3(5), 71-84. <https://doi.org/10.18041/2539-3669/gestionlibre.5.2018.8186>
- Espinosa, Y., y Suárez, J. (2019). Norma internacional de control de calidad en firmas de auditoría NICC1: una aproximación general. In *Vestigium Ire*, 12(2), 104-122. <http://revistas.ustatunja.edu.co/index.php/ivestigium/article/view/1723>
- Eslava-Zapata R., Chacón-Guerrero E., y Montilla, R. (2024). Emerging Technologies in Education: A Bibliometric Analysis of Artificial Intelligence and its Applications in Health Sciences. *Seminars in Medical Writing and Education*, 3, 49. <https://doi.org/10.56294/mw202449>

- Eslava-Zapata, R., Chacón-Guerrero, E., Mogrovejo-Andrade, J., y Valero-Valencia, A. (2024b). Calidad del servicio: un estudio en hoteles con el modelo SERQVUAL. *AiBi Revista De Investigación, Administración E Ingeniería*, 12(1), 1-10. <https://doi.org/10.15649/2346030X.3286>
- Eslava-Zapata, R., Montilla, R., Guerrero, E., Gómez, C., y Gómez, E. (2023). Social Responsibility: A bibliometric analysis of research state and its trend. *Data and Metadata*, 2, 117-128. <https://doi.org/10.56294/dm2024117>
- Fernández, C. (2014). *Metodología de la investigación*. Mac Graw Hill. <https://www.uca.ac.cr/wp-content/uploads/2017/10/Investigacion.pdf>
- Grimaldo, L. (2014). *La importancia de las auditorías internas y externas dentro de las organizaciones*. [Trabajo de grado, Universidad Militar Nueva Granada]. Archivo digital. <https://repository.unimilitar.edu.co/bitstream/handle/10654/13537/Importancia%20de%20las%20Auditorias.pdf?sequence=1>
- Hernández, R., y Mendoza, C. (2018). *Metodología de la investigación*. McGraw-Hill. <https://www.uca.ac.cr/wp-content/uploads/2017/10/Investigacion.pdf>
- Hurtado, J. (2010). *Metodología de la investigación*. Quirón. <https://ayudacontextos.files.wordpress.com/2018/04/jacqueline-hurtado-de-barrera-metodologia-de-investigacion-holistica.pdf>
- International Federation of Accountants (2022). *Handbook of the International Code of Ethics for Professional Accountants*. USA: IFAC. https://www.ifac.org/_flysystem/azure-private/publications/files/2022-IESBA-Handbook_ENG_Web_Secure.pdf
- Ministerio de Educación. (13 de diciembre de 1990). *Por la cual se adiciona la Ley 145 de 1960, reglamentaria de la profesión de Contador Público*. [Ley 43 de 1990]. DO: 39.602 https://www.mineducacion.gov.co/1621/articles-104547_archivo_pdf.pdf
- Ministerio de Comercio, Industria y Turismo. (22 de diciembre de 2016). Diario Oficial No. 50.095 de 22 de diciembre de 2016. Por medio del cual se modifica parcialmente el marco técnico normativo de las Normas de Aseguramiento de la información, previsto en el artículo 1.2.1.1., del Libro I, Parte 2, Título 1, del Decreto 2420 de 2015. [Decreto 2132 de 2016]. DO: 50.095. https://www.cancilleria.gov.co/sites/default/files/Normograma/docs/pdf/decreto_2132_2016.pdf
- Ministerio de Comercio, Industria y Turismo. (18 de diciembre de 2018). Por medio del cual se compilan y actualizan los marcos técnicos de las Normas de Información Financiera NIIF para el Grupo 1 y de las Normas de Información Financiera, NIIF para las Pymes, Grupo 2. [Decreto 2483 de 2018]. DO: 50.820. <https://www.suin-juriscol.gov.co/viewDocument.asp?id=30036044>
- Noguera, M. (2023). ¿En qué consiste el Impression Management dentro de la información financiera narrativa que están obligadas a presentar las empresas? *Revista Gestión y Desarrollo Libre*, 8(16), 1-9. <https://doi.org/10.18041/2539-3669/gestionlibre.16.2023.10492>
- Norma Internacional de Control de Calidad 1. (2009). Control de calidad en las firmas de auditoría que realizan auditorías y revisiones de estados financieros, así como otros encargos que proporcionan un grado de seguridad y servicios relacionados. En vigor a partir del 15 de diciembre de 2009. https://www.aplicaciones-mcit.gov.co/adjuntos/niif/10-%20A007%202013%20IAASB%20Handbook%20ISQC%201%20ES_WM.pdf
- Norma Internacional de Servicios Relacionados 4410 (Revisada). Encargos de compilación. Aplicable a los informes de encargos compilación con fecha a partir del 1 de julio de 2013. https://www.incp.org.co/wp-content/uploads/2017/06/13-B011-2013-IAASB-Handbook-ISRS-4410-Revised-ES_WM.pdf
- Norma Internacional de Encargos de Aseguramiento 3000. Encargos de aseguramiento distintos de la auditoría o de la revisión de información financiera histórica. Aplicable a los encargos de aseguramiento con fecha a partir del 1 de enero de 2005. <https://assuran.com.co/wp-content/uploads/2018/02/NIEA-ISAE-3000-5.pdf>
- Pinto, G. (2021). Sustento científico de la contabilidad a través del postulado de Mario Bunge. *Revista Gestión y Desarrollo Libre*, 6(11), 47-60. <https://doi.org/10.18041/2539-3669/gestionlibre.11.2021.8078>

- Presidencia de la República. (29 de diciembre de 1993). Por el cual se reglamenta la Contabilidad en General y se expiden los principios o normas de contabilidad generalmente aceptados en Colombia. [Decreto 2649 de 1993]. DO: 41.156. <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=9863>
- Presidencia de la República. (29 de diciembre de 1993). *Por el cual se modifica el Plan Único de Cuentas para Comerciantes*. [Decreto 2650 de 1993]. DO: 41.156. <https://incp.org.co/Site/2012/legislativa/2650.pdf>
- Presidencia de la República. (14 de diciembre de 2015). Por medio del cual se expide el Decreto Único Reglamentario de las Normas de Contabilidad, de Información Financiera y de Aseguramiento de la Información. [Decreto 2420 de 2015]. DO: 49.726. https://www.funcionpublica.gov.co/eva/gestornormativo/norma_pdf.php?i=76745
- Presidencia de la República. (23 de diciembre de 2015). Por medio del cual se modifica el Decreto 2420 de 2015 Único Reglamentario de las Normas de Contabilidad, de Información Financiera y de Aseguramiento de la Información. [Decreto 2496 de 2015]. DO: 49.735. <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=73713>
- Presidencia de la República. (22 de diciembre de 2016). Por el cual se adiciona un título 5, denominado Normas de Información Financiera para Entidades que no Cumplen la Hipótesis de Negocio en Marcha, a la Parte 1 del Libro 1 del Decreto 2420 de 2015. [Decreto 2101 de 2016]. <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=78859>
- Presidencia de la República. (22 de diciembre de 2016). Por medio del cual se modifica parcialmente el Decreto 2420 de 2015 modificado por el Decreto 2496 de 2015. [Decreto 2131 de 2016]. <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=85339>
- Torres, Y. y Liévano, R. (2019). Diseño de un manual de procesos y procedimientos de control y calidad, enfocado en la NICC1, para la Empresa Medrano Auditores S.A.S. [Tesis de grado, Universidad de Cundinamarca]. Archivo digital. <https://repositorio.ucundinamarca.edu.co/handle/20.500.12558/3182>
- Vargas, A. Cristancho, L., y Méndez, M. (2019). Modelo de aseguramiento de la información y revisoría fiscal en Colombia. [Trabajo de grado, Universidad Libre de Colombia]. Archivo digital. <https://repository.unilibre.edu.co/handle/10901/22313>

FUNDING

The authors did not receive funding for the development of this research.

DECLARATION OF CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

ACKNOWLEDGMENTS

Thanks are due to the Universidad Libre Colombia, Cúcuta section, for technical support.

AUTHORSHIP CONTRIBUTION

Conceptualization: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Data curation: Rolando Eslava Zapata.

Formal analysis: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Acquisition of funds: Rolando Eslava Zapata.

Research: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Methodology: Rolando Eslava Zapata.

Project administration: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Resources: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Software: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Supervision: Rolando Eslava Zapata.

Validation: Rolando Eslava Zapata.

Visualization: Rolando Eslava Zapata.

Writing - original draft: Nelsy Rocío Arenas Ochoa and Diani Lorena Rojas Ortega.

Writing - revision and editing: Rolando Eslava Zapata.