



Transparencia y aplicación de las NIIF en América Latina

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2. Avance las NIIF en América Latina y principales desafíos
3. El rol de la profesión de auditoría
4. Comentarios finales

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1. Adopción global de las NIIF como pilar de la transparencia

- Acceso a información pública confiable y oportuna permite evaluación acertada condición financiera y desempeño de un banco
- Banco debe proporcionar información relevante de manera correcta, revelaciones cuantitativas y cualitativas de índole financiera, de riesgo y de gobierno corporativo
- NIIF son reglas de contabilidad por excelencia en el mundo adoptadas por más de 100 países

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1. Adopción global de las NIIF como pilar de la transparencia, cont.

- Países que no han adoptado NIIF: China, India, Japón y Estados Unidos
- Con E. U. se realiza convergencia entre NIIF y US GAAP
- De por medio temas complejos – instrumentos financieros (medición, valuación, compensación o neteo)
- También deterioro, hedge accounting, arrendamiento financiero, consolidación

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1. Adopción global de las NIIF como pilar de la transparencia, cont.

- Federación Internacional de Contadores (IFAC) exhortó a Líderes del G-20 a mantener enfoque en temas surgidos de la crisis financiera global
- IFAC pide enfaticen en información financiera y no financiera de alta calidad, confiable y consistente de manera global
- Recomienda adopción de NIIF, Normas Internacionales de Auditoría (NIA) y reglas del Código de Ética Profesional de IFAC

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1. Adopción global de las NIIF como pilar de la transparencia, cont.

- Información financiera consistente es básica para la actividad transfronteriza y la estabilidad económica y financiera
- Adopción global de estándares de alta calidad promueven objetivos del G-20 de fortalecer transparencia y rendición de cuentas
- Los mercados financieros y de capital requieren un campo nivelado en la interpretación e intercambio de información financiera

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2. Avance de las NIIF en América Latina y principales desafíos

- Hay esfuerzos diversos en la promoción de las NIIF
- Hacer las NIIF de cumplimiento obligatorio difiere en cada jurisdicción
- En algunos casos, mandato debe ser incluido en una ley
- En otros, existe proceso de convergencia
- Apoyo del IASB es clave para su adopción y aplicación consistente

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2. Avance de las NIIF en América Latina y principales desafíos

- ASBA forma Grupo de Referencia para promover armonización de estrategias de adopción de NIIF
- Busca impulsar colaboración entre países respecto a procesos de transición e interpretación
- Encuesta de ASBA demuestra tendencia hacia aplicación de NIIF
- 28% de encuestados reporta haber completado transición
- 50% informa estar en proceso
- 22% considera si realiza o no transición

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2. Avance de las NIIF en América Latina y principales desafíos

- 44% de encuestados describe proceso como “adaptación” y 28% como “convergencia”
- Gran mayoría de países no alcanzará beneficios de comparabilidad
- Se destacan desafíos---
 - Complejidad, uso de juicio experto, estimaciones y valor razonable
 - Capacitación de personal (regulados y reguladores)
 - Adaptación de sistemas informáticos

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2. Avance de las NIIF en América Latina y principales desafíos, cont.

- Grupo Latinoamericano de Emisores de Normas de Información Financiera -GLASS se constituye durante CReCER 2011 en Argentina
- Enfocado en promover adopción y/o convergencia hacia NIIF y su aplicación consistente
- También busca cooperar con gobiernos de la región, reguladores y otras organizaciones regionales para mejorar calidad de reportes financieros

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2. Avance de las NIIF en América Latina y principales desafíos, cont.

- Hay importantes avances en A. L. pero igualmente los desafíos son significativos
- En proceso de adopción se requiere hoja de ruta
- Participación de supervisores del sistema financiero, entidades del sector privado y profesionales contadores y auditores
- Estos últimos cuentan con conocimiento técnico y práctico de aplicación de estas normas

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2. Avance de las NIIF en América Latina y principales desafíos, cont.

- Tres pilares para lograr nivel adecuado de presentación de información financiera--
 - Establecer requisitos adecuados
 - Desarrollar capacidad necesaria para implementar normas
 - Hacer cumplir las normas correspondientes

“Contabilidad y crecimiento en América Latina y el Caribe— Mejorando la información financiera de las empresas para fomentar el desarrollo económico de la región” publicado por BM

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2. Avance de las NIIF en América Latina y principales desafíos, cont.

- Muchas veces no hay apetito para encarar una reforma que conlleva regulación exigente y altamente sofisticada y técnica
- Reto de formación de profesionales de contabilidad y auditoría es considerable
- Dominio limitado del inglés –convertido en idioma internacional contable– impide a estudiantes y profesores vincularse a discusiones internacionales que dan forma a la profesión en el mundo

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3. El rol de la profesión de auditoría

- Trabajo del auditor externo es complemento –más no sustituto– de la función de supervisión bancaria
- Exigencia de transparencia e información financiera de calidad requiere auditoría de calidad
- Comité de Basilea da importancia al juicio experto del auditor en la implementación de las NIIF
- Donde se requiere interpretaciones complejas como valor razonable, instrumentos financieros, deterioro, consolidación

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3. El rol de la profesión de auditoría, cont.

- Tanto procesos contables del banco como proceso de auditoría externa deben ser robustos para ofrecer certeza de la adecuada presentación de estados financieros en base a NIIF
- Indispensable ofrecer confianza a supervisores de trabajo de auditoría de calidad
- Faltan fórmulas de cómo mejorar calidad de auditoría en países de A. L.
- Distancia entre auditores y supervisores debe ser reducida

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4. Comentarios finales

- NIIF son necesarias para obtener la calidad en la información financiera
- Grupos transfronterizos deben basar su información financiera en normas contables homogéneas
- Esto no se logra con normas locales; solo con NIIF
- Sistema financiero sólido debe basarse en la transparencia que ofrecen normas de calidad

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4. Comentarios finales, cont.

- Necesario organizar un diálogo amplio entre reguladores, sector privado y la profesión de contabilidad y auditoría para alcanzar objetivos
- La profesión de contabilidad y auditoría puede aportar mucho a favor de diseminación de NIIF y mejora del sistema de reporte
- Otro tema de atención es la calidad de la auditoría de los clientes de los bancos para asegurar apego a las NIIF

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