

Bogotá, D.C., agosto 31 de 2017

Señores  
IASBE  
Comment IES 7

Receive a respectful greeting.

Thank you for inviting me to comment on IES 7 "Continuing Professional Development", although the code of ethics establishes the obligation to be up-to-date, I believe that in the areas of accounting that are taught in different universities, it should be reduced to Maximum six semesters or three years and strengthen the specialties or masters and doctorates as the postgraduate in strengthening the part of the professional and the specialist in each one of the areas.

It is recommended to separate the training in the undergraduate or accounting professional who is a professional and technologist or professional technician and that there will be programs to only prepare auditors as auditors and in the case of Colombia a program Only Tax Reviewers, this helps to improve the quality of professionals in all three areas and to fulfill their role and responsibility, helping to minimize corruption, fraud among others in which accountants are immersed, auditors signatures or Independent auditors are being sanctioned for professional neglect, As well as forensic auditing for investigations of frauds and crimes discovered after they occur, this will also help to strengthen their special work.

In addition to strengthening aspects of ethics as well as being done by the IFAC, but in universities and teachers so that during the whole program of accounting or audit or fiscal reviewer this aspect is instilled throughout his career and helping Strengthen their professional nature with subjects of humanities.

I am grateful for your attention and hope to contribute some grain to improve those aspects that have noise in our discipline and that affect the assurance of the quality of the information of the organizations and to reduce the level of corruption in the world's entrepreneurs.

Best regards.

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