



Review article

Bibliometric analysis of IFRS for SMEs in Colombia since Decree 3022 of 2013



Análisis bibliométrico de las NIIF para las PYMES en Colombia desde el Decreto 3022 de 2013

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Abstract

This article presents a bibliometric analysis of the application of IFRS (International Financial Reporting Standards) in small and medium-sized enterprises (SMEs) in Colombia, following the enactment of Decree 3022 of 2013. Methodologically, the study employs a bibliographic design and utilizes qualitative techniques to analyze data through bibliometric and content analysis of 18 documents, using NVIVO software. The findings reveal a steady increase in publications since 2015, with a peak in 2017. However, the studies identified are predominantly exploratory or documentary in nature, with most being scientific articles, alongside 4 theses and only 2 conference proceedings. Commonly used terms in these studies include SMEs, IFRS, financial standards, costs, accounting, international, companies, and value. In conclusion, the study highlights that while the implementation of IFRS in SMEs has led to improvements in the quality of financial information, it also poses significant challenges. These challenges include high implementation costs, inadequate training for convergence, impacts on financial ratios, and a lack of contextualization. Despite these hurdles, the improvement in the quality of financial reporting stands out as a key benefit.

Keywords: IFRS; SMEs; IFRS FOR SMEs; Bibliometric Analysis.

Resumen

Este artículo presenta un análisis bibliométrico sobre la aplicación de las NIIF (Normas Internacionales de Información Financiera) en las pequeñas y medianas empresas (PYMES) en Colombia, a partir de la promulgación del Decreto 3022 de 2013. Metodológicamente, el estudio adopta un diseño bibliográfico y emplea técnicas cualitativas para analizar los datos mediante análisis bibliométrico y de contenido de 18 documentos, utilizando el software NVIVO. Los resultados evidencian un incremento constante en las publicaciones desde 2015, con un punto máximo en 2017. Sin embargo, los estudios identificados son en su mayoría de tipo exploratorio o documental, siendo principalmente artículos científicos, junto con 4 tesis y solo 2 ponencias en congresos. Los términos más utilizados en estos estudios incluyen PYMES, NIIF, normas financieras, costos, contabilidad, internacional, empresas y valor. En conclusión, el estudio resalta que, si bien la implementación de las NIIF en las PYMES ha mejorado la calidad de la información financiera, también presenta desafíos significativos, como los altos costos de implementación, la formación insuficiente para la convergencia, los impactos en los indicadores financieros y la falta de contextualización. A pesar de estas dificultades, la mejora en la calidad de los reportes financieros se destaca como un beneficio clave.

Palabras clave: NIIF; PYMES; NIIF para PYMES; Análisis bibliométrico.

OPEN ACCESS

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Thematic lines: Administration and Organizations, Accounting.

JEL code: F53, M41.

Submitted: 07/02/2024

Reviewed: 08/07/2024

Accepted: 13/09/2024

Published: 05/12/2025

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How to cite this paper?

Bastidas Castro, L. M., Castro Castilla, L. M., Camargo Jaraba, J. D., Flórez Sierra, E. J., & Arengas Reinés, G. E. (2025). Bibliometric analysis of IFRS for SMEs in Colombia since Decree 3022 of 2013. *Cuadernos de Administración*, 41(83), e30113542. <https://doi.org/10.25100/cdea.v41i83.13542>

Introduction

International Financial Reporting Standards (IFRS) emerged from the increasing intercompany communication at the global level and have replaced accounting standards in many countries, including Argentina, Brazil, Chile, Colombia, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Paraguay, Peru, and Uruguay, among others. IFRS are designed in an international language, ensuring that financial information is both understandable and comparable.

Furthermore, IFRS are regarded as “globalization in accounting terms,” as organizations in countries that do not adopt these standards often face disadvantages both nationally and internationally compared to companies that use the international accounting language. This disparity can impact business development, foreign purchases and acquisitions, external credit, and the attraction and negotiation of investors, who typically require three years of financial statements prepared in accordance with international standards (Guevara Sanabria & Henao Castrillón, 2018; Mercado et al., 2019; Pinda Guanolema, 2019).

In Latin America, the adoption of IFRS led companies to replace high-quality auditing practices with newly imposed regulations, increasing earnings opacity in the region (Mongrut & Winkelried, 2019). However, the effects of IFRS adoption vary by country. For instance, IFRS adoption reduced conservatism in Brazil but increased it in Colombia, with the service and public sectors showing the greatest rise (Pelucio-Grecco et al., 2019).

In Colombia, the country is not exempt from the effects of global economic globalization, nor can it remain isolated from global trends. This fact led to the adoption of free trade agreements, which serve as essential tools for integrating the country into international trade flows.

Regarding IFRS for SMEs (Small and Medium-Sized Enterprises), these standards were developed primarily to simplify the processes and requirements imposed by IFRS. Initially, it was assumed that SMEs would require less information than large companies and that they would be unable to produce the same level of information due to technical complexity. However, SMEs do not necessarily need less financial and accounting information than large companies; instead, they require different types of information tailored to their specific needs (Gómez-Villegas, 2016, p. 66).

Additionally, SMEs have faced numerous challenges in implementing IFRS. These challenges include high implementation costs, management difficulties, limited technological resources, and tax reconciliation issues. The convergence process has also introduced problems such as information asymmetry and demographic and contextual factors that complicate adoption (Correa et al., 2018; Patiño Jacinto et al., 2023).

On June 30, 2010, the Technical Council of Public Accounting (CTCP), in accordance with Law 1314 of 2009, presented its first work plan, which resulted in the publication of a strategic document serving as a reference for IFRS adoption (Jiménez & Serna, 2019; Ortega, 2018; Santos Apraez, 2015).

In Colombia, Decree 3022 of 2013 regulated the process of adopting IFRS for SMEs and established the implementation timeline for the regulatory technical framework applicable to Group 2 financial data preparers, setting 2015 as the transition year. As a result, national entities were required to present their financial information under two accounting regulatory frameworks: the local framework based on Decrees 2649 and 2650 of 1993, and the new regulatory technical framework under Law 1314 of 2009 (Vergara Arrieta et al., 2023).

The initial adoption process encountered challenges, as proper conversion required adjustments in accounting procedures, new methodologies for recording information, and changes in accounting policies presented under a new approach. Despite national progress in disseminating financial information (e.g., comparability and relevance), the impact on the effective use of economic agents (e.g., valuation and cost of capital) was minimal (Rico Bonilla, 2023).

Based on the above, this article conducts a bibliometric analysis of academic documents that examine the application of IFRS for SMEs in Colombia following Decree 3022 of 2013. Although these standards offer multiple benefits, particularly for investors, shareholders, and creditors, their implementation continues to present challenges for small and medium-sized enterprises due to their economic constraints and business priorities. This is especially true in developing countries like Colombia, where business culture is still evolving (Patiño Jacinto et al., 2023).

This study seeks to address the following research question: What bibliometric aspects characterize studies on the implementation of IFRS under Decree 3022 of 2013 in small and medium-sized enterprises in Colombia?

To answer this question, the research employs qualitative techniques such as bibliometric analysis and content analysis of the collected data. The main objective is to bibliometrically analyze the documentary evolution of studies addressing the application of IFRS in SMEs, which constitute 90% of the country's productive sector. The study aims to identify predominant trends and topics in the literature on IFRS application in SMEs, determine the most influential countries and authors, and describe the temporal evolution and growth of scientific publications related to the application of IFRS in SMEs, highlighting periods of significant production and the factors influencing these changes.

As a background to this research, notable contributions include Solano-Becerra (2017) with his study titled Analysis of the Potential Effects on the Recognition of Assets in Small Businesses in Cúcuta, Colombia, Due to the Implementation of IFRS for SMEs. This study found that the application of IFRS for SMEs altered the recognition and classification of assets, allowing exemptions in the measurement of property, plant, and equipment, and requiring the clearance of deferred assets. While these

changes improved financial transparency, they also introduced challenges in implementation.

Likewise, the work of Moncada Rendón (2021), titled *International Financial Reporting Standards in Micro, Small, and Medium-Sized Enterprises in Colombia*, highlights several significant changes brought about by the application of International Financial Reporting Standards (IFRS) in small and medium-sized enterprises (SMEs). First, it promotes greater transparency and consistency in financial information, facilitating comparability between companies and across sectors. This can lead to improved access to capital markets and increased confidence from investors and business partners. Additionally, the adoption of IFRS can modernize accounting practices, simplify the preparation of financial statements, and enhance managerial decision-making by providing more relevant and reliable information. However, it has also been observed that many SMEs face challenges due to a lack of understanding of these standards, which can hinder their effective implementation.

Similarly, Rico Bonilla (2023), in his work titled *IFRS and Earnings Management in the Financial Reporting of Colombian SMEs*, examines the significant changes in the quality of financial information resulting from the application of IFRS in Colombian SMEs. While a slight reduction in earnings management practices has been observed, the magnitude of these changes remains limited. The implementation of IFRS has improved the comparability and relevance of financial information, but its impact on reducing accounting manipulation has been modest, emphasizing the need to strengthen internal controls and managerial training to maximize the benefits of these standards.

Theoretical Framework

International Financial Reporting Standards (IFRS)

These standards establish the foundations for the presentation of general-purpose financial statements to ensure their comparability with financial statements from the same economic entity in previous periods and with the financial statements of other entities. They outline the general requirements for the presentation of financial statements, guidelines for determining their structure, and minimum requirements for their content (Deloitte, 2011).

IFRS specify requirements for the recognition, measurement, presentation, and disclosure of relevant financial information in general-purpose financial statements. These standards aim to meet the needs of various users, such as shareholders, employees, creditors, and the general public (Guevara Sanabria & Henao Castrillón, 2018).

IFRS for SMEs

As previously mentioned, in Colombia, Law 1314 of July 13, 2009, set an adaptation period ending in 2015. During this period, SMEs requested extensions for implementing the standards due to the complexity involved in aligning them with their operational objectives:

The IASB recognized the importance and economic influence of SMEs and decided to design a set of standards suitable for smaller companies. These standards are based on full IFRS but exclude aspects that are not relevant to SMEs (Ramírez Echeverry, 2012).

Specifically, IFRS for SMEs is defined as a fully simplified version of IFRS tailored for small and medium-sized enterprises. These standards aim to provide information on financial position, profits, and cash flows to facilitate financial decision-making for various external users, including (Gómez Galvis et al., 2022; Rodríguez, 2009):

- Banks that lend to SMEs.
- Suppliers who use SMEs' financial statements to make credit and pricing decisions.
- Credit rating agencies that assess SMEs based on their financial statements.
- SMEs' clients who rely on financial statements for business decisions.
- Shareholders of SMEs.

On December 27, 2013, Colombia issued Decree 3022, which approved the regulatory technical framework outlining the requirements for entities to belong to Group 2 and apply IFRS for SMEs. The following sections provide an overview of its general structure.

Decree 3022 for Small and Medium-Sized Enterprises (SMEs)

SMEs have been legally recognized in Colombia since 2000. Since then, their development and growth have accelerated due to this legal status. However, ambiguities in the regulations led to the creation of specific codes. On June 5, 2019, the Ministry of Commerce issued Decree 957, establishing new regulations for classifying SMEs based on their income levels. To measure this criterion, the Colombian government employs the Tax Value Unit (UVT), which replaced the previous system based on the minimum wage (Gómez Galvis et al., 2022).

Classification

Law 1314 of 2009, along with Decrees 2784 of 2012, 2706 of 2012, and 3022 of 2013, established the parameters for defining and classifying entities based on their assets, income, and workforce size (Gómez Galvis et al., 2022). These classifications are as follows:

- **Large Companies:** Entities with securities registered in the National Registry of Securities and Issuers, public interest entities, or financial sector entities. Other entities qualify as large companies if they meet one of the following criteria: a workforce exceeding 200 employees or total assets exceeding 30,000 SMMLV (legal monthly minimum wages).
- **SMEs:** Entities with fewer than 200 employees, total assets below 30,000 SMMLV, and microenterprises with income exceeding 6,000 SMMLV.
- **Microenterprises:** Entities with total assets excluding housing not exceeding 500 SMMLV or a workforce of no more than 10 employees, with income below 6,000 SMMLV. This category also includes individuals or legal entities meeting the criteria outlined in Article 499 of the Tax Statute.

Structure

Under Decree 3022 of 2013, SMEs in Colombia are required to comply with the application of International Financial Reporting Standards (IFRS) (see Figure 1). The structure of SMEs under IFRS includes several key elements (Gómez Galvis et al., 2022; Ramírez & Suarez, 2016; Rico Bonilla, 2023; Vergara Arrieta et al., 2023):

- **IFRS Standards for SMEs:** SMEs must apply the IFRS for SMEs, a simplified version of International Financial Reporting Standards specifically designed for smaller businesses.
- **Presentation of Financial Statements:** SMEs are required to prepare and present annual financial statements that meet IFRS for SMEs standards. These include the statement of financial position, statement of income, statement of changes in equity, statement of cash flows, and explanatory notes.
- **Recognition and Measurement of Assets, Liabilities, Income, and Expenses:** SMEs must follow IFRS principles for the recognition and measurement of financial transactions, ensuring that assets, liabilities, income, and expenses are accurately recorded in the financial statements.
- **Recognition and Measurement of Assets, Liabilities, Income, and Expenses:** SMEs must follow IFRS principles for the recognition and measurement of financial transactions, ensuring that assets, liabilities, income, and expenses are accurately recorded in the financial statements.

- **Required Disclosures:** SMEs must disclose specific information in the notes to the financial statements as required by IFRS for SMEs. This includes details on accounting policies, accounting estimates, and other relevant information necessary to understand the financial statements.

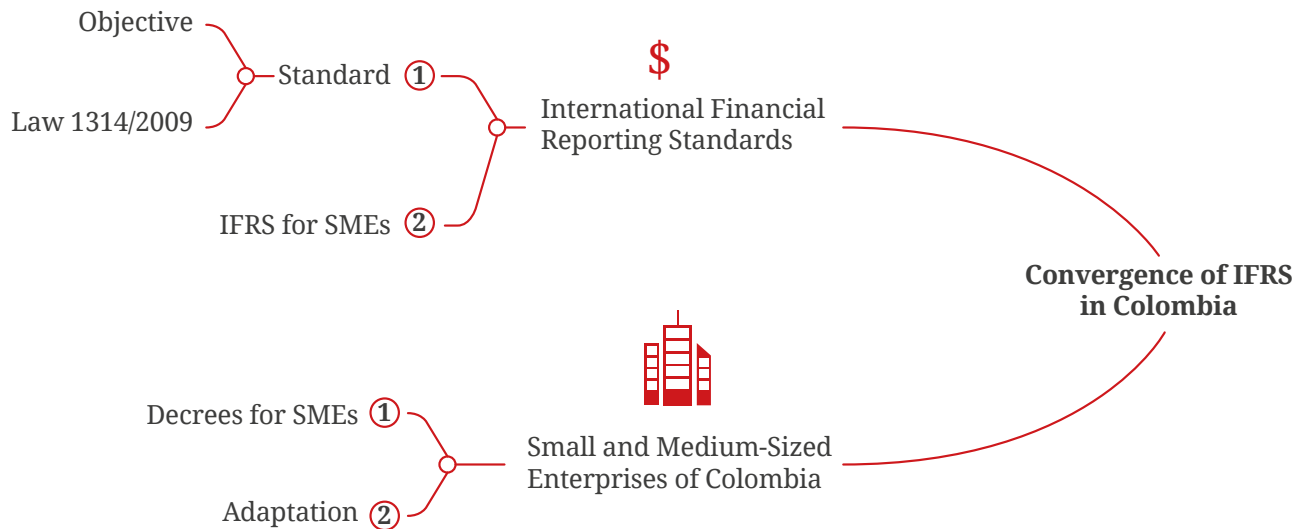


Figure 1. IFRS convergence in Colombia

Methodology

This article employs a bibliometric analysis, which “allows for identifying the configuration of a specific field of knowledge, highlighting its trends, and identifying gaps and disruptions within it, to provide a descriptive and interpretative overview during predefined periods, analyzing not only what journals explicitly state but also their historical representation” (Arbeláez Gómez & Onrubia Goñi, 2016, p. 15).

In line with this, the most suitable design for this study is bibliographic, as it systematizes information, serving as the essential medium to ensure that data collection is as accurate and detailed as possible. As Tamayo (2014) describes, bibliographic design involves “the use of secondary data, that is, data obtained by others, processed and prepared according to the purposes of those who initially created and managed it.”

Qualitative techniques were utilized to analyze the information, using the NVIVO software to prepare the results. Documents were collected as primary sources through Boolean operators from academic databases that address the implementation of IFRS for SMEs in Colombia, as these documents are closely aligned with the variable under investigation.

The search for information was conducted using a Boolean operator-based equation structured as follows: (NIIF AND PYMES AND COLOMBIA) NOT LEYES. This equation was applied to search engines such as Google Scholar, Scopus, Science Direct, and Web of Science (WOS), yielding an initial result of 987 documents. This structure was chosen for its efficiency in locating documents relevant to the topic. From this initial search, 18 documents were selected based on their H-index impact factor, which helped filter the most credible and reliable works. These documents were subsequently analyzed using a content matrix, which enabled the selection of studies with the most effective content for crafting the investigative article.

Results

Among the reviewed documents, as illustrated in the following figure (see Figure 2), it can be observed that the number of consulted publications began to grow significantly starting in 2015, the year when SMEs in Colombia initiated convergence toward international standards:

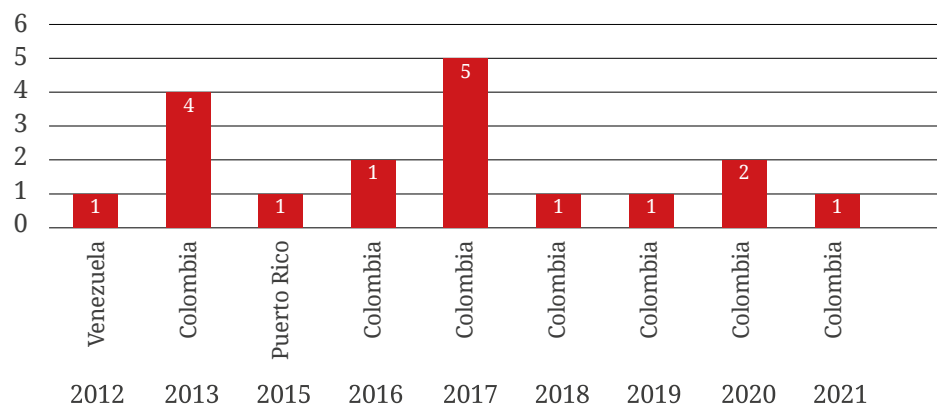


Figure 2. Documents per Year

This graph displays the selected documents with an H-index (18), categorized by location and year of publication. It is evident that Colombia reached its highest number of studies in 2017, with a total of five investigations. Subsequently, the country has established itself as a focal point for discussions on the convergence of SMEs toward international standards. This trend is further illustrated in the following graph (see Figure 3), where the journal *Cuadernos de Contabilidad* from Pontificia Universidad Javeriana stands out as the leading national publication contributing to this topic:

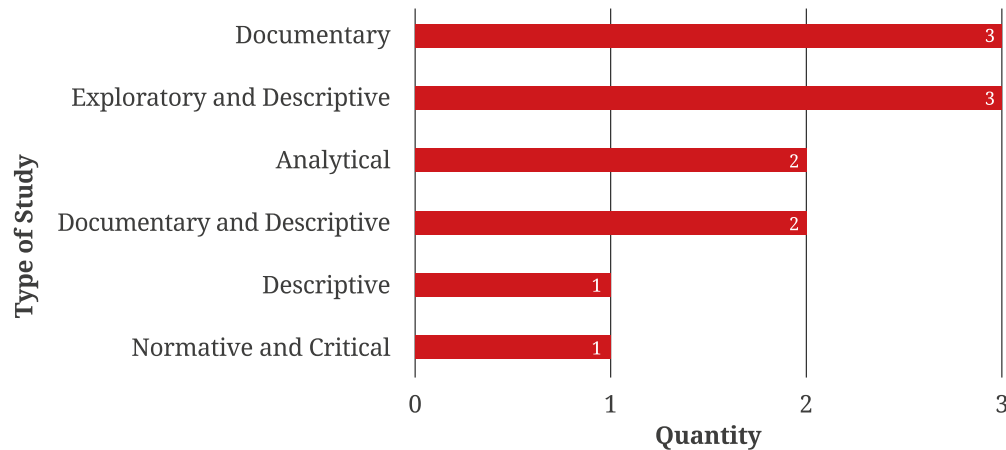


Figure 3. Documents by Organization or Journal

The above graph illustrates the total number of publications across various journals, including *Revista Científica de la Universidad Santo Tomás Seccional Tunja “Ustatunja”*, *Revista Científica Venezolana de la Universidad Nacional Experimental de los Llanos Occidentales Ezequiel Zamora*, *Revista Universidad y Empresa de la Universidad El Rosario*, and *Revista Venezolana Espacios*, among others.

Additionally, as shown in Figure 4, exploratory-descriptive and documentary studies are the preferred methodological designs among authors interested in research related to the application of IFRS for SMEs in Colombia, as outlined below:

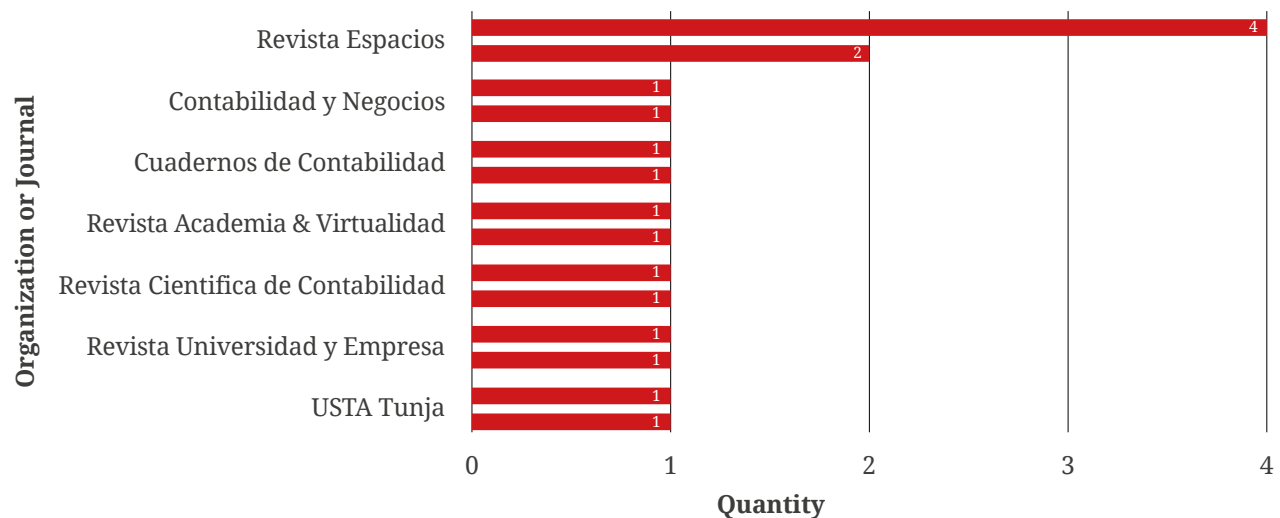


Figure 4. Documents by Methodological Design

The bar chart above displays the total number of different types of methodological designs. The designs represented in the chart include normative and critical, exploratory and descriptive, documentary and descriptive, documentary, and descriptive and analytical.

Furthermore, the reviewed studies are predominantly presented as scientific articles published in indexed or accredited journals. Specifically, 11 documents were identified on the research topic (Journal article), while only 4 were thesis studies, 2 were documentary analyses presented at conferences or proceedings, and just 1 was a review article in a journal, as shown in the following figure (see Figure 5):

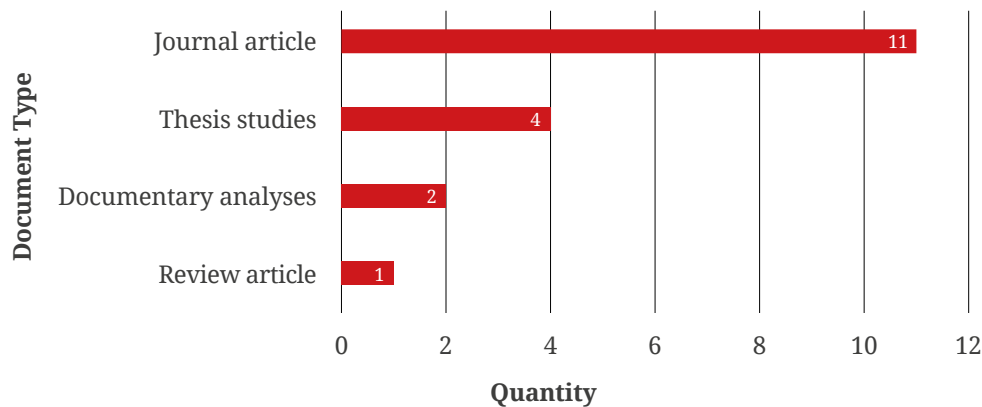


Figure 5. Documents by Type of Research

In the case of the most frequent words in the reviewed documents, Figure 6 highlights terms such as SMEs, IFRS, standards, financial, costs, accounting, international, companies, and value. This reflects the emphasis in these documents on the convergence toward IFRS for SMEs, underscoring the financial and accounting value they represent. At the same time, it illustrates the challenges associated with the costs that such convergence may entail.



Figure 6. Word cloud

Word clouds are visual representations of prominent words that appear more frequently in a text. Larger words indicate higher frequency or greater importance.

The information displayed in Figure 6 can be contrasted with the cluster analysis shown in Figure 7, which groups similar observations into homogeneous subsets. This analysis highlights the predominance of financial and accounting aspects in the application and convergence of international standards for SMEs in Colombia, consistently emphasizing the challenges posed by high costs and the limitations faced by these businesses during the process.

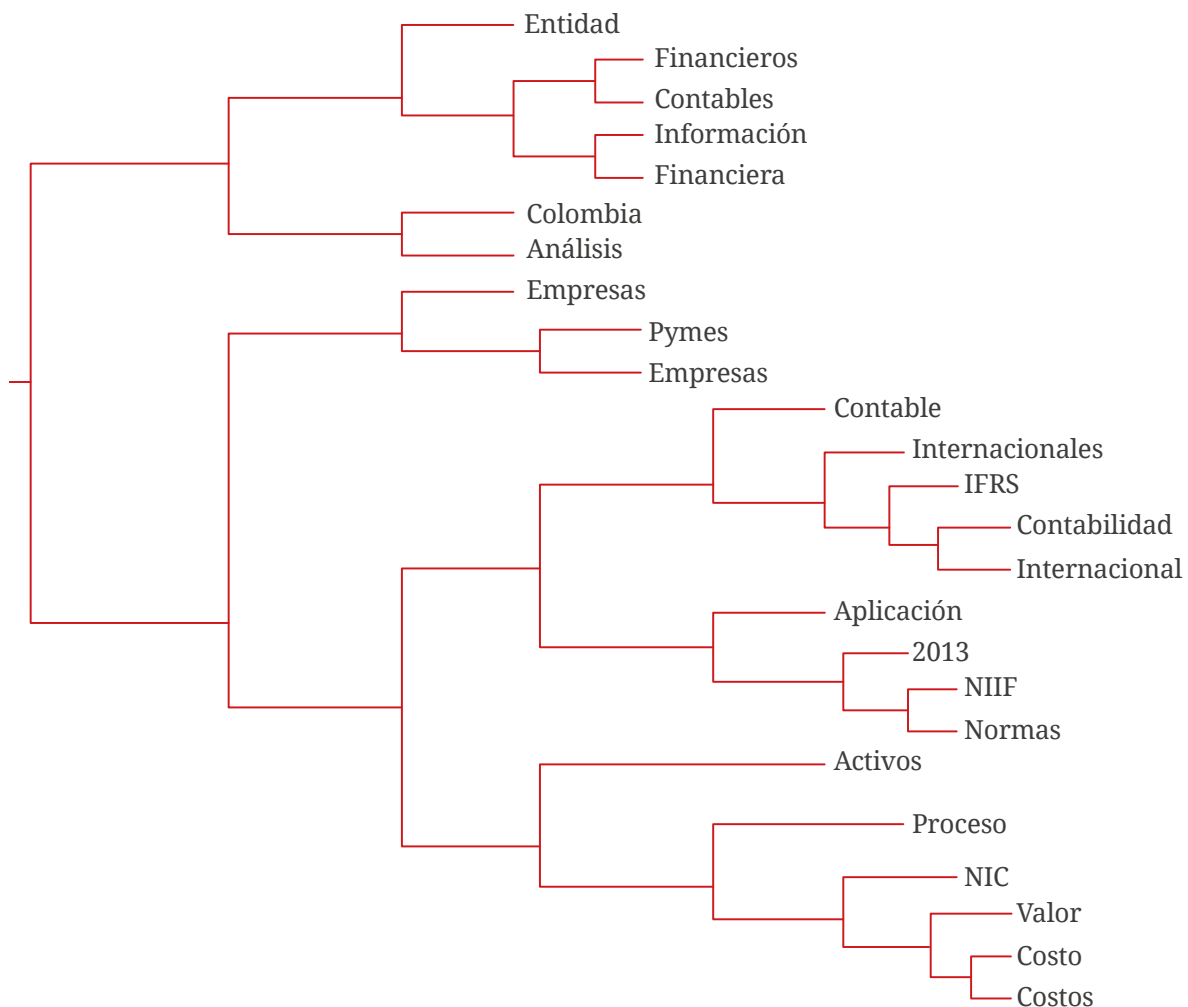


Figure 7. Cluster analysis

Finally, as part of this bibliometric analysis and to validate the results presented in the previous figures (see Figures 6 and 7), a branched map was created as an analytical tool. This map organizes and classifies words based on the topics they address, demonstrating that IFRS, SMEs, Standards, Information, and Accounting are the most frequently developed themes or terms within the 18 analyzed documents (see Figure 8).

NIIF	PYMES	Financiera	Financieros	Valor		Proceso
	Contabilidad	Empresas	Costo	Internacionales	Empresa	NIC
	Información				Contables	Internacional
	Normas	Colombia	Contable	Activos	Aplicación	

Figure 8. Branched map

The following section discusses the results obtained from the reviewed documents and the bibliometric aspects outlined in the preceding paragraphs.

Discussion

After reviewing, synthesizing, and organizing the literature, it was observed that the number of publications addressing the convergence of SMEs toward IFRS has increased since 2015, reaching a peak in Colombia in 2017 with five studies. Among these, the journal *Cuadernos de Contabilidad* from Pontificia Universidad Javeriana stands out as the leading publication in this field. However, most studies rely on exploratory, descriptive, and documentary methodological designs. The majority of publications are scientific articles, with only four theses and two documentary analyses presented at conferences. Commonly recurring terms include SMEs, IFRS, standards, financial, costs, accounting, international, companies, and value. These terms highlight the importance of convergence toward IFRS and the associated costs, with cluster analysis emphasizing the financial and accounting challenges during implementation.

From the 18 articles analyzed using the content matrix (see Table 1), seven were selected for their relevance to the central research topic. The discussion below analyzes and categorizes this research articles related to the implementation of IFRS in Colombian SMEs:

- Salazar-Baquero (2013) studied the effects of IFRS implementation in medium-sized companies in Bogotá. The research found that although convergence entails additional costs, it also enhances the quality of accounting information. These findings suggest that, in the long term, the benefits of increased accuracy and transparency in financial information may outweigh the initial costs of implementation.
- García Carvajal & Dueñas Casallas (2016) analyzed the managerial challenges faced by Colombian SMEs in adopting IFRS. They highlighted negative financial effects, such as high expenses and a lack of trained personnel, emphasizing the need for adequate training and efficient resource management to overcome initial obstacles.
- Solano-Becerra (2017) found that IFRS adoption has significantly changed the recognition and classification of assets in SMEs, improving financial transparency. However, the study also noted challenges in implementation, particularly regarding the clearance of deferred assets, underscoring the complexity of adapting to new regulations.
- Puerta Guardo et al. (2019) focused on the impact of IFRS on financial ratios in Colombian SMEs. The authors noted that some effects are evident only during the convergence process, while others emerge after continuous implementation. For instance, asset impairment is conducted more systematically under IFRS, better reflecting economic realities.
- Gómez Galvis et al. (2022) analyzed IFRS implementation in the Andean region, concluding that many SMEs apply the standards mechanically without fully leveraging the benefits of internationalization. The authors propose an educational integration system by region as a solution to enhance IFRS application.
- Moncada Rendón (2021) emphasized that IFRS promotes greater transparency and consistency in financial information, facilitating comparability and access to capital markets. However, the study also noted that many SMEs struggle with effective implementation due to limited knowledge of the standards.
- Rico Bonilla (2023) examined earnings management in SMEs under IFRS. The study concluded that although there have been advancements in reducing earnings management and discretionary spending, issues of accounting manipulation persist. The author highlights the need for adequate control and supervision of operational activities.

Overall, the discussion on IFRS implementation in Colombian SMEs reveals both benefits and challenges. The selected studies provide a comprehensive view of the effects, emphasizing the importance of training, supervision, and adaptation to new regulations to maximize the advantages of IFRS.

Table 1. Matrix chart

					Author		
Research Title						Journal of the Article	
Research Question						Year of Publication	
Research Objective		Methodological Design		Scope and Time of Application	Contribution to the Objective of My Research	Contribution to Solving the Problem of My Research	
Specific Objectives		Methodological Activities	Work or Required Variables	Information Processing Techniques	Expected Results	Concepts Related to the Main Variable or Topic I Am Researching	Concepts Related to the Sub-variable or Subtopics I Am Researching
1							
2							
3							

Conclusions

The implementation of IFRS, following the issuance of Decree 3022 in 2013, has brought about significant transformations in Colombian SMEs. Initially, key concepts regarding IFRS and their impact on businesses were introduced. The bibliometric analysis revealed studies that address changes under IFRS for SMEs, including criteria for the measurement and disclosure of financial information, as well as adjustments in accounting policies and procedures required by SMEs in Colombia.

The adoption of IFRS compelled SMEs to undertake significant adjustments to comply with the new international financial reporting standards. This accounting convergence process has had notable impacts due to the pivotal role of SMEs in Colombia's economy. The challenges faced by SMEs include high implementation costs, tax reconciliations, and a lack of skilled personnel.

While the convergence process involved additional costs, it also yielded positive outcomes, such as improvements in the quality of financial information. However, challenges persist, particularly regarding the effects on financial ratios. These changes are not driven by operational factors but rather by adjustments in accounting practices, increasing the likelihood that some SMEs may resort to manipulating accounting figures to meet regulatory requirements.

Conflict of interest

The authors declare no conflicts of interest.

Source of Financing

This work has no funding.

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