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EDGAR FERNANDO NIETO SÁNCHEZ: CAREER IN THE GENERAL PUBLIC ACCOUNTING OFFICE OF THE NATION

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ABSTRACT

This study analyzes the significant career of Édgar Fernando Nieto Sánchez, a seminal figure in Colombian Public Accounting, and his lasting impact on the institutionalization and modernization of this discipline in

the country. Nieto Sánchez is recognized as the first National Accountant (1992-2001), a crucial role that positioned him as the architect of the National Accounting Office (CGN). His leadership was fundamental in defining the structure, functions, and principles that govern Colombian public accounting, establishing the foundations for transparency and accountability in the public sector. The research explores how Nieto Sánchez promoted a new ethic of public affairs, conceiving accounting as a strategic tool for modernization and control. His vision transcended the technical sphere, promoting an understanding of public information as a pillar for decision-making and citizen trust. Additionally, the article highlights his commitment to academia and research, elevating the profile of the public accountant beyond operational tasks to a professional with a scientific conscience. His legacy is embodied in the "Édgar Fernando Nieto Sánchez National Chair of Public Accounting," a testament to his influence. This analysis underscores the importance of his work and thought in understanding the evolution of public accounting in Colombia and its continued relevance to the development of the profession.

KEYWORDS: Public Accounting, General Accountant of the Nation, Transparency.

1. INTRODUCTION

Public Accounting, as a fundamental discipline in the financial and administrative management of any nation, has evolved significantly throughout history to adapt to the growing demands for transparency, accountability, and efficiency in the management of public resources. In the Latin American context, and particularly in Colombia, the consolidation of a robust Public Accounting system has been a process marked by important milestones and the vision of key figures. This article delves into the career and impact of Édgar Fernando Nieto Sánchez, whose work was instrumental in shaping the National Accounting Office (CGN) and establishing the principles that today govern accounting in the Colombian public sector. His legacy not only transformed accounting practice but also laid the foundations for a culture of transparency in state administration.

The history of public accounting in Colombia, although progressive in development, faced challenges inherent to the management of state finances. Before the 1991 Political Constitution, the dispersion of functions and the lack of a centralizing entity hindered a comprehensive and coherent vision of government accounting. The need to modernize the state apparatus and ensure the efficient and transparent use of public resources became increasingly evident, driving the search for mechanisms to strengthen oversight and accountability. The promulgation of the 1991 Constitution marked a turning point in recognizing the importance of public accounting as a pillar of good governance, culminating in the creation of the position of Accountant General of the Nation and laying the groundwork for the subsequent formation of an autonomous entity dedicated to this function (Contaduría General de la Nación, *sfa*). This historical context underscores the urgency of having leaders capable of transforming theoretical vision into practical reality, a role that Édgar Fernando Nieto Sánchez would play with unprecedented vision.

The arrival of Édgar Fernando Nieto Sánchez to the position of the first National Accountant General in 1992, and his tenure until 2001, represented a turning point for public accounting in Colombia. He was not simply a public official; he is recognized as the "mastermind" behind the National Accounting Office (CGN), an entity formally created by Law 298 of 1996 (Contaduría General de la Nación, *n.d.*). Under his leadership, the CGN consolidated its position as the highest technical and accounting authority in the public sector, responsible for

maintaining the nation's general accounting system and issuing standards for the recognition, recording, and disclosure of information (Contaduría General de la Nación, *n.d.*).

Nieto Sánchez's vision transcended the mere instrumentalization of accounting as a record of transactions; he conceived it as a strategic tool for the modernization and control of the public sector. His thinking focused on promoting a new ethic of public affairs, where transparency and accountability were essential attributes, not only of financial data, but of public management as a whole (Actualícese, 2016). For Nieto Sánchez, public accounting should facilitate citizens' understanding and evaluation of the situation and activities of public entities, promoting social control over state resources (Función Pública, 2009). This innovative perspective is the central objective of this article, which seeks to analyze how his leadership laid the foundations for a more open and accountable public administration in Colombia.

2. METHODOLOGY

The research was conducted under a qualitative approach, employing documentary analysis and historical review as its main methods, which are appropriate for the study of institutional processes and professional trajectories based on written sources and official records (Arias, 2012; Bernal, 2010). Documentary analysis was applied to the systematic examination of legal regulations, institutional documents, official reports, and academic literature related to the career within the General Public Accounting Office of the Nation, in order to identify its main regulatory and administrative milestones. Complementarily, the historical review made it possible to contextualize this evolution within the country's political, administrative, and accounting framework, thereby facilitating a comprehensive interpretation of its development over time (Hernández Sampieri, Fernández, & Baptista, 2014).

2.1. Life and Academic Career

Dr. Édgar Fernando Nieto Sánchez has played a prominent role in the recent evolution of public accounting in Colombia. His firm belief in the value of accounting as a tool for public management led him to devise and rethink various strategies aimed at establishing an accounting information system, regulated by the National Accounting Office, that could be adopted by all public sector entities. His appointment as National Accountant General in 1995 by then-President Ernesto Samper Pizano

represented, and continues to represent, recognition of his valuable work in achieving this objective, as well as his academic contributions in the field of accounting.

Édgar Fernando Nieto Sánchez not only left an indelible mark on Colombian Public Accounting as the first General Accountant of the Nation (Actualcise, 2016), but was also a central figure in the academic field. Convinced that the advancement of the profession depended on research and a high level of conceptual training (CIJUF, 2009), he dedicated his life to transforming the vision of the public accountant, promoting a shift in mentality from a purely technical perspective to one with a solid scientific conscience (CIJUF, 2009). He was a professor in research areas at Public Accounting faculties (Revistas Universidad Externado de Colombia, 2010), including the Universidad Central, where he contributed significantly to the development of the program (Revistas UCentral, n.d.). His influence continues through the "Édgar Fernando Nieto Sánchez National Chair of Public Accounting," a space that continues to foster training and debate in the discipline (Contaduría General de la Nación, n.d.). His writings, such as "Public Accounting: A Strategy for Modernization and Control," reflect his commitment to transparency and the development of the public sector (Leo Independiente, n.d.), consolidating his legacy as a fundamental pillar of accounting education and research in Colombia.

In another dimension of his life, Édgar Fernando Nieto stood out for his selfless generosity, always offering a listening ear, advice, support, and guidance to those who turned to him. He never withheld his support, joyfully assuming these commitments, as he often said that in doing so he gave back in part for all that life had given him.

On a personal level, he was an exceptional human being: an incomparable friend, a deeply caring member of his family, and a loving father whose boundless generosity has left an indelible mark on his daughter's life.

Figure N.1: Photo by Edgar Fernando Nieto Sánchez.



Source: Amazon Page (2025).

2.2. Academic and Intellectual Training

Édgar Fernando Nieto Sánchez has a solid academic and intellectual background that has underpinned his career as a leader in Colombian public accounting. He is a certified public accountant with postgraduate studies in public administration and state financial management, which allowed him to combine technical accounting knowledge with a strategic vision of the state apparatus. His profile has been characterized by a humanistic and civic approach to accounting, integrating ethical, doctrinal, and pedagogical dimensions in his publications and institutional management. Beyond his formal credentials, Nieto Sánchez has established himself as an intellectual in the public sector, contributing to the construction of Colombian public accounting doctrine while promoting a financial reporting model that is understandable to the public. His thinking has influenced the training of new accountants and the design of public policies aimed at transparency and accountability, standing out for his ability to articulate technical knowledge, ethical commitment, and social sensitivity.

2.3. Teaching Experience and Academic Work

Édgar Fernando Nieto Sánchez's teaching experience and academic work have been manifested primarily through his active participation in training, dissemination, and doctrinal development processes within the public sector, with direct influence on higher education institutions and accounting associations. Although his affiliation as a full-time professor at universities is not recorded, Nieto played a key formative role through his leadership at the National Accounting Office, developing documents, manuals, and conceptual frameworks that are widely used today in Public Accounting, Public Finance, and State Financial Management programs.

Perhaps thanks to these early convictions, at the age of 28, he assumed the position of dean of the Faculty of Public Accounting at the Central University. From there, along with his teaching work at prestigious universities, he promoted academic and legislative reforms aimed at renewing the professional practice of accounting. In line with this objective, he managed to position himself as a leader in multiple academic, professional, and trade associations both in Colombia and Latin America, many of which he chaired repeatedly. These include: the Association of Public Accounting Faculties of the Union of Latin American Universities (UDUAL), the Colombian Academy of Certified Public Accountants, the Central Board of Accountants, the

Colombian Association of Public Accounting Faculties (Asfacop), the Confederation of Public Accounting Faculties of Latin America, and the Confederation of Public Accountants of Colombia.

During his tenure, he promoted seminars, workshops, and academic meetings in partnership with universities such as the National University of Colombia, the Externado University of Colombia, the University of Antioquia, and the University of Valle, contributing to the training of public accountants in public accounting regulations, tax culture, and civic ethics. Furthermore, his publications have been used as reference material in courses and dissertations, consolidating his position as a leading figure in the academic field. His integrative approach to accounting techniques and the social role of accountants has influenced generations of students and professionals in the public sector in Colombia.

2.4. Union Leadership and Institutional Commitment

Édgar Fernando Nieto Sánchez has been a key figure in strengthening the Colombian public accounting system, exercising exemplary professional and institutional leadership during his tenure as Accountant General of the Nation. His role transcended the technical, becoming a benchmark for the consolidation of the accounting profession at the state level, promoting a vision of public accounting as a pillar of transparency, social oversight, and ethics in the management of public resources. Under his leadership, the Accounting General's Office was established as a coordinating entity of the National Public Accounting System, achieving significant progress in consolidating state financial reporting and regulatory harmonization. Furthermore, his commitment to strengthening the accounting profession was evident in his active participation in conferences, forums, and meetings organized by organizations such as the Federation of Public Accountants of Colombia (FEDECOP) and various universities, where he fostered dialogue between academia, the profession, and the State. Nieto defended the technical autonomy of public accounting, positioning it as an essential function for good governance and accountability, leaving a lasting mark on the country's accounting institutions (Nieto Sánchez, 1998; Nieto Sánchez, 2000; General Accounting Office of the Nation, 2005).

2.5. Featured Research and Publications

Below is a summary of the research and notable publications of public accountant Édgar Fernando Nieto Sánchez, in his role as Accountant General of

the Nation of Colombia, highlighting his doctrinal, technical, and political impact on the consolidation of public accounting in the country.

Figure No: 2 These are the records of books published by Edgar Fernando Nieto Sanchez:

ISBN	Qualification	Editorial	Author(s)	Year
978-958-96453-5-2	Public Accounting Culture: The Citizen as a State Shareholder	General Accounting Office of the Nation	Edgar Fernando Nieto Sanchez	2000
978-958-96453-3-8	Public Accounting Doctrine 2	General Accounting Office of the Nation	Edgar Fernando Nieto Sanchez	1998
978-958-96453-0-7	Financial information of the consolidated public sector at the national and territorial levels. Period 1997	General Accounting Office of the Nation	Edgar Fernando Nieto Sanchez	1998
978-958-665-177-6	Edgar Nieto, a transparency project	Century of Man Editors	Edgar Fernando Nieto Sanchez Adriana Nieto Laverde María Cristina Laverde Toscano	2011

2.6. Fountain: Own elaboration

The evolution of public accounting in Colombia has been marked by the need to consolidate a civic culture oriented toward transparency, social oversight, and the legitimization of the State through accountability. In this context, the works of public accountant Édgar Fernando Nieto Sánchez, published by the National Accounting Office between 1998 and 2000, constitute a milestone in the

doctrinal and institutional construction of a modern, consolidated public accounting system serving the public interest.

In *Public Accounting Culture: The Citizen as a Shareholder of the State* (Nieto Sánchez, 2000), a revolutionary notion is introduced: the citizen is not merely an observer, but a legitimate shareholder of the State, with the right to know, understand, and participate in the management of public resources. This vision redefines public accounting as an instrument of fiscal pedagogy, participatory democracy, and institutional trust-building.

Public Accounting Doctrine 2 (Nieto Sánchez, 1998) consolidates a body of doctrine aimed at the conceptual and normative harmonization of public accounting, highlighting the importance of the principles of timeliness, reliability, and comparability in public sector financial reporting systems. The work promotes the strengthening of the technical competencies of public accountants and their role as guarantors of fiscal sustainability.

The report "Financial Information of the Consolidated Public Sector at the National and Territorial Levels. Period 1997" (Nieto Sánchez, 1998) represents one of the first systematic efforts to consolidate national and territorial accounting information, providing a comprehensive view of the country's fiscal situation and laying the groundwork for the construction of cross-cutting, consolidated, and comparable public accounting systems in line with international standards.

These three works are articulated within a public governance framework where accounting is not an isolated technique, but rather a tool for transparency and social oversight. In them, Nieto Sánchez proposes a public management model that elevates the accounting function to the strategic level of the State, advocating for the social use of financial information.

Thus, the transparency project embodied by Nieto Sánchez's accounting thinking constitutes a pioneering contribution to the design of a more democratic, ethical, and efficient State, where public accounting plays a central role in building fiscal citizenship and consolidating a democratic culture based on collective responsibility for public affairs.

3. TEACHING

I participate as a lecturer, workshop facilitator, and trainer in academic forums organized by public and private universities in the country, especially in public accounting, public administration, and public sector finance programs. His work has been disseminated primarily through institutional

publications of the National Accounting Office, used as reference material at universities such as the National University of Colombia, the Externado University of Colombia, the University of Antioquia, and the University of Medellín, among others, where his doctrinal approach has been studied in courses on public accounting, professional ethics, and fiscal responsibility.

Figure N.3 National Chair of Public Accounting.



Fountain: General Accounting Office of the Nation (2024).

3.1. Leadership

The National Accounting Office (CGN) has relaunched the Edgar Fernando Nieto Sánchez National Chair of Public Accounting, an initiative that underscores the continued relevance of Nieto Sánchez's intellectual legacy. The first edition of this chair was held in 2009, shortly after his death, and extended to various cities across the country for several years. Now in its sixth edition, the Chair enjoys the joint commitment of the CGN and prominent academic institutions such as the Central University, the Pontifical Javeriana University, the National University of Colombia, the University of Antioquia, EAFIT University, the Free University (Cali), and the University of Valle. The central purpose of this collaboration is to strengthen knowledge in public accounting, improve

government management oversight at all levels, and promote a more robust public accounting culture nationwide. This renewed academic activity seeks to actively engage the entire accounting community, including professionals, students, and faculty members of public accounting programs. Ayala (2024)

Figure 4: General Accountant of the Nation.



Fountain: General Accounting Office of the Nation (2009).

Having achieved this fundamental objective in his career, Édgar Nieto turned his attention to advising various governments and organizations across the continent. His experience led him to hold positions such as President of the Technical Committee of the Government Sector of the Inter-American Accounting Association (IAAC); Director of the Accounting Standards Committee for SMEs; Vice President of the same Technical Committee of the IAAC; Coordinator of the Transparency in Public Accounts Program promoted by the Inter-American Development Bank (IDB) and the IAAC; and International Consultant to the IDB on the implementation of International Public Sector Accounting Standards (IPSAS) in countries such as Argentina, Brazil, Bolivia, Mexico, Chile, Peru, and Uruguay. He was also International Consultant for the ATLANTL-USAID Project; a member of the advisory group of the Public Sector Commission of the International Federation of Accountants (IFAC); and a member of the Advisory Council of the Government of Colombia on Internal Control issues for national and regional entities. These are just some of the roles he took on with the firm intention of projecting his knowledge beyond national borders.

3.2. Recognition

Recognizing the contributions of Édgar Fernando Nieto Sánchez implies highlighting the impact of his work in diverse spheres, from the institutional to the

academic, and how his vision continues to resonate in Colombian public accounting. His most significant recognition of his institutional work is having been the architect and first head of the National Accounting Office (CGN) in Colombia (Actualícese, 2016). This entity, responsible for maintaining the country's general accounting and issuing public accounting standards, was a pillar for transparency and accountability in the State. In addition to institutional building, he is credited with conceptualizing and promoting the National Public Accounting System (SNCP) as a comprehensive tool that links planning, budgeting, and financial accounting, crucial for the modernization of public management and ensuring efficiency and transparency in the use of state resources (Contaduría General de la Nación, sfa). His commitment to academia and research is perpetuated through the National Chair of Public Accounting that bears his name, an initiative of the National Accounting Office in collaboration with universities, which clearly recognizes his profound impact on the formation and promotion of a critical and scientific vision of the discipline (Contaduría General de la Nación, n.d.). Nieto Sánchez is widely recognized for having promoted a "new ethics of the public," understanding accounting as an essential tool for transparency and social control, which extended his influence beyond accounting circles to encompass the field of good governance (CIJUF, 2009). Finally, his publications, such as "Public Accounting: A Strategy for Modernization and Control," are considered reference works that condense his thinking, and the fact that his name is invoked in official publications of the CGN (General Accounting Office of the Nation, sfa) and that events continue to be held in his honor, demonstrates a posthumous institutional and professional recognition of the magnitude of his work and its lasting impact (Actualícese, 2016).

4. CONTRIBUTIONS BEYOND HIGHER EDUCATION

The contributions of Édgar Fernando Nieto Sánchez far transcended the field of higher education, materializing in a profound institutional and conceptual reconfiguration of public accounting in Colombia. His principal legacy, and perhaps the most tangible, lies in the creation and consolidation of the National Accounting Office (CGN). Prior to his leadership, Colombian government accounting suffered from fragmentation and a lack of coherence, which hindered the transparent and efficient

management of public resources. Nieto Sánchez, as the first National Accounting Officer appointed after the 1991 Constitution, was the principal architect of this entity, laying the foundations for its structure, its functions, and its central role as the highest technical and accounting authority in the public sector. This work was not merely administrative; it was the culmination of his thinking, transforming his theoretical vision of accounting as a tool for modernization and control into an operational reality that today guarantees uniformity and accounting rigor in the State.

Beyond institutional construction, Nieto Sánchez was the driving force behind the National Public Accounting System (SNCP), a fundamental pillar for safeguarding public assets, as suggested by the document "Public Accounting: Safeguarding Public Assets" by the CGN (General Accounting Office of the Nation, *sfa*). His vision of comprehensive accounting went beyond the mere recording of transactions; he sought to interconnect the planning, budgeting, and financial accounting processes. This meant that every economic event of the State would be recorded simultaneously and coherently in these three dimensions, guaranteeing traceability and a holistic view of resource management. This system not only increased administrative efficiency by avoiding duplication and improving the quality of information, but also fundamentally established itself as an essential tool for self-control of public administration, promoting transparency, effectiveness, efficiency, and economy in the management of state funds (General Accounting Office of the Nation, *sfa*, p. 169).

The significance of his contributions lies in his ability to transform abstract principles of transparency and accountability into operational mechanisms within the state structure. Nieto Sánchez understood that public accounting was not only a legal obligation, but a fundamental right of citizens to know and monitor the use of their taxes. By advocating for the CGN to become the "sole source of financial, economic, and social information" for the State, he sought to provide fiscal oversight bodies and, ultimately, the community itself, with the information necessary to exercise effective oversight of public management (Contaduría General de la Nación, *sfa*, p. 169).

His leadership, therefore, not only modernized accounting practices but also strengthened democratic governance in Colombia, setting a precedent for public administration based on reliable and accessible information. This legacy directly benefits Colombian society as a whole, far beyond the

confines of universities.

5. CONCLUSION

The career of Édgar Fernando Nieto Sánchez stands out as a fundamental pillar in the construction of General Public Accounting in Colombia, marking a turning point in the understanding and application of this discipline at the state level. This article has revealed how his leadership transcended mere administrative management to consolidate itself as an intellectual and transformative project focused on transparency, accountability, and state modernization.

Nieto Sánchez's contributions are undeniable and manifest in two interconnected spheres: the institutional and the academic. Institutionally, his role as the first General Accountant of the Nation and principal architect of the National Accounting Office (CGN) laid the foundation for a coherent and unified public accounting system, crucial to the country's fiscal health. At the same time, his promotion of the National Public Accounting System (SNCP) redefined the relationship between planning, budgeting, and execution, transforming accounting into a strategic tool for efficiency and internal control in the administration. These achievements, as evidenced in documents such as "Public Accounting: Safeguarding Public Assets," were the embodiment of his deep conviction in the power of accounting information to promote a new ethic of public affairs and strengthen democracy.

Academically, Nieto Sánchez was not only a manager but also a visionary who elevated the status of Public Accounting. His dedication to research and conceptual training, as well as his defense of a scientific conscience in the profession (CIJUF, 2009), left an indelible mark on higher education institutions. The enduring value of his thought is honored and cultivated through the National Chair of Public Accounting that bears his name, a space that continues to foster critical analysis and the development of the discipline.

In short, Édgar Fernando Nieto Sánchez was not only an exemplary public servant, but also a thinker whose work and actions shaped the accounting infrastructure of the Colombian state and enriched academic dialogue.

His legacy endures as an indispensable guide for understanding the evolution of public accounting in Colombia and as an essential reference for those seeking to reconcile technical rigor with social responsibility and transparency in the management of public assets. His career reminds us that accounting is much more than numbers: it is a

governance tool and a pillar of citizen trust.

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