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n el artículo *From Rate Regulation to Financial Control: Accounting and Public Policy at the Interstate Commerce Commission, 1887–1933*, escrito por Miranti, Jr., Paul J., Collier, Deirdre M., Palmon, Dan, publicado por *Accounting Historians Journal*, 01484184, Dec2023, Vol. 50, Fascículo 2, se lee: “*The ICC had been established to end anticompetitive practices prevalent in the juvenile railroad industry by assuring reasonable rates and preventing unlawful combinations. This focus subtly changed during the Progressive administrations, as the ICC focused on delivering fairness in rates to customers and establishing reasonable returns to investors. The three main accounting issues addressed were standardization, depreciation, and valuation/capitalization. Standardization of accounting helped accounting become a sort of lingua franca for communicating and shaping perceptions in railroad regulatory cases to shippers, investors, regulators, and corporate managers. Accounting's capacity to provide abstract summaries of railroad operations sharpened comprehension of a widely dispersed, complex transportation system and contributed to regulatory effectiveness. Measurement provided insight into the magnitude and disposition of physical and financial resources committed to a public purpose. ―Some regulators believed that accounting transparency would serve as an effective deterrent against economic malfeasance, seen by [ 3] writing that accounting records could provide "the surest means for detecting any departure from the established rules of management." Others believed that actively applying quantitative-based rules would restrain the great economic and political power of giant enterprises, thereby assuring the preservation of traditional democratic institutions that had long ordered U.S. society. This sentiment underlay [73] call to "socialize the corporate surplus." Accounting also functioned as a palliative for the risks of information asymmetry that separated corporate agents from external stakeholders. For these reasons, the active and purposeful employment of accounting and statistical methodologies appealed to many Americans who were trying to come to terms with the extensive changes that were brought about, in part, by the railroads' reshaping of their nation*.” Sabemos que el sistema contable influye notoriamente en la cultura organizacional, pero eso no significa que los planes y los resultados de una empresa dependan de la contabilidad. No hay que pasar por alto que ciertas decisiones en materia de contabilidad pueden apartarse de los principios que la rigen y, consecuentemente, engañar sobre la realidad de las cosas. Muchos gobiernos que no logran cumplir sus objetivos, sus promesas, deciden cambiar indicadores para que con base en sus nuevas estructuras la población piense que las cosas van mejorando. Los profesionales de la contabilidad deben practicar el análisis no solo respecto de ciertas cifras, sino, especialmente, sobre los estándares que se les ha ordenado cumplir por los funcionarios gubernamentales, especialmente cuando estos no han dado muestras de alto nivel de reflexión. Es decir: también el conocimiento se debe falsar.

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