C

omo lo dimos a entender en [Contrapartida 1262](http://www.javeriana.edu.co/personales/hbermude/contrapartida/Contrapartida1262.docx), varias de las líneas de defensa de los estados financieros corresponden a la administración (por ejemplo, contador preparador, gerente financiero, gerente general, comité de auditoría, junta directiva).

La alta gerencia es capaz de determinar el comportamiento de sus subordinados, en veces de forma franca, en veces de forma velada.

Está claramente probado que los incentivos económicos prometidos a la alta gerencia si obtiene ciertos resultados, generan una inclinación de esta a introducir expresiones de contabilidad creativa. Como Diana Elisabeta Balaciu, Victoria Bogdana, Liliana Feleaga y Adela-Laura Popa, recuerdan en su artículo [*"Colorful" approach regarding creative accounting. An introspective study based*](http://econpapers.repec.org/article/amijournl/v_3a13_3ay_3a2014_3ai_3a4_3ap_3a643-664.htm), publicado en Accounting and Management Information Systems volume 13, número.4 (Dec 2014), páginas 643 a 664, “(…) *And, in the end, to sum up those discussed above, the use of financial incentives to motivate the managers towards performance can be a double-edged sword. As Ariely (2011) noticed, for the tasks requiring cognitive skills, low or moderate incentives according to performance can be useful. Yet, when the level of the incentive is very high, it could concentrate too much attention and, then, it might distract the mind of that person to reward. According to the researcher, this might lead to stress and, in the end, can reduce the performance level as it results from the graph presented in the previous section*. (…)”

Adviértase que hay incentivos no generados por la organización. En especial la necesidad de mantener la fama como un buen administrador.

Las autoras del artículo mencionado anotaron: “(…) *We could see that the study has showed that more than half of the managers questioned answered that they had used accounting manipulation techniques to beautify the image of their companies even though they show a real aversion towards loss* (…)”.-

Señalaron, además, que “(…) *For the managers surveyed by us, the red color associated to the auditors sends the following message: forbidden to fraud. In other words, they associate the image of the auditors with that of people who will draw attention on danger such as fraud. Also, the managers who associated the auditors with blue consider that they can definitely count on their expertise and reasoning and appreciate the way in which communication takes place with them as they are people for which rules are rough guides only in certain situations.* (…)”.

La independencia de los auditores es una cuestión clave para darle paso a un adecuado examen. Todo acto encaminado a empoderar a los administradores sobre el auditor, como ser determinadores de su elección y remuneración, puede potencialmente disminuir su independencia. Cuando el auditor se convierte en consejero deja de realizar su propio papel y se convierte en administrador.

*Hernando Bermúdez Gómez*