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e acuerdo con Charles D. Bailey (*[Psychopathy and accounting students’ attitudes towards unethical professional practices](https://www.sciencedirect.com/science/article/pii/S0748575116302135)*, Journal of Accounting Education, Volume 41, December 2017, Pages 15-32): “(…) *At least as early as the landmark clinical work by Cleckley (1941/1976), psychopathy has been recognized as a personality disorder characterized by a lack of conscience and low empathy, usually accompanied by high stress tolerance, cold-heartedness, superficial charm, egocentricity, manipulativeness, and a variety of antisocial behaviors (Hare, 1993). Psychopathy does not respond well to treatment, and, like other personality factors, is slow to change. Growing evidence supports the long-held belief that it reflects innate brain differences (e.g., Decety, Chen, Harenski, & Kiehl, 2013). (…) With respect to accounting curricula and teaching, Ramamoorti (2008) argues that fraud and forensic accounting programs should devote more attention to the behavioral sciences. The book Snakes in Suits (Babiak & Hare, 2006) should be considered for a fraud, forensic accounting, or auditing course; the fascinating case studies demonstrate how psychopaths operate in organizations. The current study could be useful for a learning exercise. Students could privately score themselves on the LSRP primary psychopathy scale19 and discuss the variety of attitudes among their professional peers, the implications of those attitudes, and the potential for observing psychopathic tendencies in the workplace*. (…)”

Nos esforzamos por enseñar comprobaciones. Pero en muchos casos la personalidad de los funcionarios sería una pista más adecuada sobre la probable debilidad de los controles internos, que no es otra cosa que tener riesgos más altos amenazando la fiabilidad de la información.

Tenemos un círculo: la personalidad afecta los procedimientos y estos influyen en las personas. Muchos libros están escritos como si el control interno fuera ejecutado por seres sin rostro. Así los procedimientos de auditoría no consideran las personas sino los registros, las cifras. Como normalmente el fraude trata de pasar inadvertido, es común que a simple vista toda parezca correcto.

Las universidades tienen que fijarse bien a quien reciben en los programas de contaduría: “(…) *This study represents an initial effort to assess the nature of one of the ‘‘Dark Triad” of personality factors in accounting students. The other two factors, narcissism and Machiavellianism, share some features of self-centeredness and opportunism that can induce fraud, although psychopathy seems the most dangerous. Notably, the study of ‘‘dark” personality factors is evolving, and recently developed inventories facilitate studying them in tandem; see Paulhus (2014), who advocates the addition of ‘‘everyday sadism” to form a ‘‘Dark Tetrad.”* (…)” Debemos reflexionar seriamente sobre el estudiante que no se esfuerza, duerme en clase, copia los trabajos de sus compañeros, hace trampas en las pruebas escritas, reclama todas las notas, todo lo quiere arreglar con encanto, buscando pasar ras con tas.

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