L

os hechos económicos ocurridos deben ser identificados por el sistema contable. Entonces este debe proceder a reconocerlos. Según el Marco de conceptos para reportes financieros, liberado por IASB en marzo de 2018, “*5.1 Recognition is the process of capturing for inclusion in the statement of financial position or the statement(s) of financial performance an item that meets the definition of one of the elements of financial statements—an asset, a liability, equity, income or expenses. Recognition involves depicting the item in one of those statements—either alone or in aggregation with other items—in words and by a monetary amount, and including that amount in one or more totals in that statement. The amount at which an asset, a liability or equity is recognised in the statement of financial position is referred to as its ‘carrying amount’*.”

Como se recordará una de las condiciones de una contabilidad llevada en debida forma es que sea completa. Dice nuestro [Código de Comercio](http://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=41102) que la contabilidad debe contener “(…) *la historia clara, completa y fidedigna de los asientos individuales y el estado general de los negocios* (…)”.

Sabido es que “*5.4 The statements are linked because the recognition of one item (or a change in its carrying amount) requires the recognition or derecognition of one or more other items (or changes in the carrying amount of one or more other items).* (…)”.

Ahora bien: “*5.11 Even if an item meeting the definition of an asset or liability is not recognised, an entity may need to provide information about that item in the notes. It is important to consider how to make such information sufficiently visible to compensate for the item’s absence from the structured summary provided by the statement of financial position and, if applicable, the statement(s) of financial performance.*”

Todas las actuaciones desarrolladas por una persona deben ser de buena fe. En materia de información esta debe ser veraz e imparcial. Se requiere de transparencia. El reconocimiento debe corresponder con la realidad económica. Desafortunadamente, muchos diseñan procesos de reconocimiento que alteran la sustancia para hacerse de ventajas económicas como no pagar impuestos. “*5.18 Recognition of a particular asset or liability is appropriate if it provides not only relevant information, but also a faithful representation of that asset or liability and of any resulting income, expenses or changes in equity. Whether a faithful representation can be provided may be affected by the level of measurement uncertainty associated with the asset or liability or by other factors.*”

Ahora bien: “*5.26 Derecognition is the removal of all or part of a recognised asset or liability from an entity’s statement of financial position. Derecognition normally occurs when that item no longer meets the definition of an asset or of a liability* (…)”. Como los derechos y las obligaciones se consideran desde su perspectiva económica, puede ser que algunos de ellos, existiendo, no estén incluidos en los estados financieros.

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