E

lectrizante el artículo de *Michael Cohn* titulado [*Opinion shopping hurts auditor Independence*](https://www.accountingtoday.com/news/opinion-shopping-hurts-auditor-independence?utm_source=newsletter&utm_campaign=act_daily%2B%27-%27%2B05092019&utm_medium=email&bt_ee=aY9QCzfXcSDxN2E4W%2BHtEIlvduwu7L3tHbGmDWN3prHYrHTahhl1B%2Bjuabpht4Mx&bt_alias=eyJ1c2VySWQiOiAiNWM5ODMzY2YtNjUwMC00NDcxLTkxNGQtZjY0MmVhMWY1ZDY3In0%3D&bt_ts=1557396976103). Dijo: “*Companies that shop around among auditing firms for clean opinions on their financial statements can compromise the objectivity of outside auditors, according to new research*. (…)”

En la [reseña de la *American Accounting Association*](http://aaahq.org/Outreach/Newsroom/Press-Releases/5-7-19-Opinion-shopping-for-auditors-pays-off) sobre la investigación que comenta *Cohn,* se lee*:* “(…) *An estimated 57% of the firms in the study sample shopped opinions, among which only 16% received going concern opinions (GCOs), compared to the 28% among non-opinion-shoppers. GCOs express substantial doubt about a firm’s ability to continue as a going concern in the near future, and since they typically bring adverse consequences, such as negative market reaction, credit rating downgrade, and difficulty in raising new capital, companies are eager to avoid this judgment. And to a considerable extent opinion-shopping enabled them to do so: of 142 firms that filed for bankruptcy, 45% of the opinion-shoppers had received clean opinions, compared to only 19% of the non-shoppers. In other words, there were significantly fewer red flags for investors with respect to the former group of companies. ―Evidence of auditing lapses as a result of opinion-shopping also turns up in other, equally important ways – for example, in the incidence of financial misstatements, which was significantly higher among firms that engaged in opinion-shopping than among those that did not. The disparity was attributable to opinion-shoppers that switched auditors rather than those that retained incumbents (opinion-shopping, as indicated above, can lead firms to retain their current auditor if they calculate that switching will bring no better outcome). Opinion-shoppers that didn’t switch auditors proved no more likely to restate finances than non-shoppers*. (…)”

Nos consta que muchas compañías colombianas eligen revisores fiscales con la premisa según la cual nunca se harán declaraciones en los informes que no sean consentidas por ellas. Pagan buenos honorarios y frecuentemente reiteran que despedirán al revisor fiscal si los pone en evidencia.

Solo es necesaria una ocasión en la que se deje pasar algo para que en adelante el profesional este amarrado. Siempre le echarán en cara lo que hizo y además de reemplazarlo lo amenazarán con dar a conocer su indebido comportamiento.

Sabemos de muchos contadores que no han tolerado la mordaza y han preferido marcharse. Dejan sin denuncia los hechos respectivos, pero se desligan de los clientes que pretenden dominarlos.

En una época en la cual el Estado ya no es el paradigma moral de la sociedad, muchos han optado por una ética según la cual lo bueno es lo que conviene a la respectiva entidad. Si cambian de empleo cambian de referente. Es la actitud del relativismo que tanto censuró Benedicto XVI. Hay contadores para quienes lo bueno es lo que económicamente les conviene.

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