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uy reveladora la investigación que aparece en el artículo *[The Unintended Consequences of Internal Controls Reporting on Tax Decision Making](https://meridian.allenpress.com/jata/article-abstract/42/1/83/429915/The-Unintended-Consequences-of-Internal-Controls?redirectedFrom=fulltext)*, escrito por Victoria J. Hansen, publicado en el *Journal of the American Taxation Association*, 01989073, Spring2020, Vol. 42, Fascículo 1. Entre otras cosas en él se concluyó: *“(…) This study investigates whether the ICFR regulations impact tax executives' decisions to amend a prior year return and disclose an internal control deficiency. I find that tax executives are less likely to amend (disclose) when the associated internal control deficiency is classified as a material weakness than when it is classified as a significant deficiency. In addition, I find that when the internal control deficiency will be classified as a significant deficiency, tax executives are more likely to amend (disclose) when amending will result in a refund of taxes rather than in additional taxes being due. However, when the internal control deficiency will be classified as a material weakness, tax executives are no more likely to amend for a refund than they are for an additional amount due. ―These findings suggest the ICFR regulations may have unintended consequences for the public companies that are subject to these rules: tax executives may be less likely to report and correct an error (and associated internal control deficiency) because of the disclosure requirements of the ICFR rules. While the overall compliance rate is high, the classification of a deficiency under ICFR as a material weakness significantly reduces the likelihood that tax executives will disclose the material weakness and amend the prior year tax return. One in six tax executives in this study would not amend (disclose) if the internal control deficiency would be considered a material weakness in internal control. When amending the tax return would result in both a material weakness in internal control and additional tax due, nearly one in four executives chose not to disclose the error and amend the tax return.* (…)”

Hemos podido constar por observación directa que los dueños, controlantes, administradores, preparadores y aseguradores, sopesan las consecuencias de hacer revelaciones, corregir errores o hacer re - expresiones de la información financiera o tributaria. Algunos divulgan sus problemas, otros no. Todo depende de la probabilidad de ser descubiertos y castigados. Hay personas que han arrastrado durante años deficiencias como inventarios no existentes, infra o supra valuados. Muchos se abstienen de declarar la pérdida de activos como cartera. Otros declaran pasivos inexistentes. Más aún: hemos presenciado cómo se hacían acuerdos sobre las provisiones que debían constituirse. En todas esas situaciones la contabilidad no es intangible. Muchos creen que cambiando la contabilidad cambian las cosas. No. Lo que hacen es engañar. No importa si es alterando los soportes, las cuentas, las mediciones, o las reglas, si no se refleja la realidad se incurre en un engaño, del que resultarán responsables todos los que tomaron la decisión y todos los que colaboraron en su diseño y aplicación.

*Hernando Bermúdez Gómez*