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n el artículo publicado por *Journal Of International Accounting Research*, editado por *American Accounting Association*, Vol. 19, No. 2, Summer 2020, pp. 65–89, titulado [The Effect of Audit Duality on Audit Quality](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.2308%5Cjiar-19-523), escrito por Lawrence Chui, Oksana Kim & Byron J. Pike se concluye: “*Auditor independence is a prerequisite to ensure a quality audit. The dual performance of the RAS and IFRS audits in Russia has the potential to threaten auditor independence. This unique environment creates a fee dependency between audit firms and their clients that could result in the potential lowballing of the RAS audit and auditors’ acquiescing to management’s preference to maintain multiple streams of revenue (Krishnan 1994; Sikka 2009; Tepalagul and Lin 2015). We examine whether the dual performance of both the RAS and IFRS audits in Russia impairs independence and deteriorates audit quality, measured by auditors’ propensity to make modifications to the standard audit opinion. ―Using a sample of public Russian companies from 2004 to 2016, we find that dual audit firms are less likely to modify their opinions for both the RAS and IFRS audit reports. We also find that dual audit firms are significantly more likely to modify their opinions when the client is in a loss position. This likely stems from the fact that such clients are riskier and will receive greater scrutiny. Consequently, dual firms make more modifications to avoid potential adverse reputational consequences. ―Big N firms, due to their size and exposure, have a greater sensitivity toward possible reputation loss. Thus, they typically conduct higher-quality audits through embracing lower thresholds for materiality and making more modifications to their reports (Francis and Krishnan 1999). As a result, we investigate whether the presence of Big N firms in a dual audit strengthens independence and improves audit quality. Contrary to our expectations, the presence of Big N firms does not mitigate the observed deterioration in audit quality, as they fail to increase RAS audit report modifications for loss-making companies. Nonetheless, this finding is not unique to the Big N firms, as all Top 10 audit firms exhibit this tendency for the RAS audit. We contribute to the literature by identifying the possible impairment of independence and deterioration in audit quality associated with dual performance audits. In addition, we find that the financial incentives from providing both audits have the potential to negatively affect audit quality in a lower litigation risk environment (Hendley et al. 2001)*.”

Es probable que algo parecido esté ocurriendo en nuestro país entre el dictamen de los estados financieros y la mal llamada certificación de las declaraciones tributarias, porque, aunque se usen equipos separados, una misma firma no puede entrar en incoherencias que susciten discusiones entre las autoridades y el público. Además, las autoridades tributarias no han entendido los cambios que han ocurrido al modernizar los principios de contabilidad generalmente aceptados en Colombia. Por esto no es irrazonable estudiar el planteamiento de exigir una auditoría tributaria practicada por un contador independiente diferente de quien actúe como revisor fiscal.

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