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al como fue publicado por *China Journal of Accounting Research*, Volume 14, Issue 2, June 2021, Pages 129-149, Binglei Duan, Xinxiao Mab, Taijie Tanga & Guojian Zheng, en su artículo *[Adjustment costs of institutional tax changes from the audit pricing perspective: Empirical evidence from the VAT reform](https://doi.org/10.1016/j.cjar.2021.04.001)* concluyeron: “*Using data on China’s A-share listed companies from 2010 to 2018 and the nation’s staggered adoption of the VAT reform as a natural experiment, we examine the impact of this reform on a particular corporate cost: audit fees. We find audit fees to be 8.11% higher for firms in their VAT reform implementation year than for firms that do not adopt the VAT reform. This effect does not exist before or after the reform year, which indicates the existence of an adjustment cost specifically related to the VAT reform. This fee increase is also greater for firms audited by the Big 4 international audit firms, firms that have a greater audit workload, firms that are more complex, and firms with weak internal controls. From the perspective of audit pricing, we provide evidence of the economic consequences of a tax reform. The corporate adjustment costs that arise from institutional changes warrant more attention from decision-making executives. ―We offer practical suggestions to policy makers. Research on the VAT reform focuses on its benefits without considering its costs. Although a policy may be implemented with the goals of improving economic efficiency and reducing taxation, policy makers and administrators must not ignore the adjustment costs imposed on firms as a result of such institutional changes. We find that the implementation of the VAT reform increases audit fees by 8.11% in the implementation year. Furthermore, the more complex and detailed the policy formulation, the higher the adjustment costs imposed on the affected company are. Therefore, when policy makers are implementing policies, it is necessary as much as possible to clarify the policy details, to hold briefings on relevant policies, and to introduce corresponding policy application guidelines to reduce the adjustment costs that firms face. Only in this way can the overall benefits of a policy be improved.* (…)”

¿Cuál es el impacto en la calidad de vida de los colombianos de los impuestos actuales? ¿Cuál será el efecto adicional de la reforma que se considera inevitable? ¿Aumentará la evasión? ¿Qué nuevas estrategias de “planeación tributaria” florecerán ante las próximas reglas? ¿Habrá grupos beneficiados y otros perjudicados por la reforma? Estas y otras preguntas deberían ser resueltas públicamente por los expertos. Muchos prefieren estar detrás del telón. Otros dicen cosas en reuniones privadas, con bajísima difusión. Uno que otro publica alguna circular al respecto. Se supone que los académicos tienen los menores conflictos y que su metodología filtra sus afirmaciones a fin de que sean objetivas y razonables. Sin embargo, los investigadores (los que no enseñan) y los profesores suelen expresarse muy tímidamente porque realmente no son tan expertos como se precian. Así las cosas, la comunidad no tiene en quien apoyarse. Cada cual debe defenderse como pueda. Los que tienen como pagar, tendrán asesores.

*Hernando Bermúdez Gómez*