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n el artículo de Luis Felipe Llanos Reynoso, César Vela-Beltrán-del-Río & José Luis Martínez-Berrones, publicado por *Journal of Accounting, Business and Management* (JABM) vol. 28 no. 1 (2021) 14-30, titulado por *Sticky Costs and Expenses are not Alike: Mexican Reality,* concluyen: “*Businesses’ driving force (the enormous social change seen in recent decades) is forcing organizations to review their accounting and financial business paradigms. In the last 80 years the American GDP has increased 180 times, but business operations and the financial reporting system have not been updated as required. On the other hand, the current international volatility, including the Mexican one, suggests that companies will experience abrupt income increases and decreases, as well as costs and expenses variations; for these reasons, the analysis of sticky cost and expenses is extremely relevant for managers managing such tremendous output. ―This trail of thought suggests the following questions: is the behavior of the sticky cost different from sticky expense behavior? Do both of these concepts have different behaviors during income increases or decreases years, in México? ―With respect to the correlations found between income to sticky cost (r= -0.15) and income to sticky expenses (r= -0.37), the paper’s analysis observed a negative, significant relationship. This result was to be expected because if income is lowered, costs and expenses will not be lowering at the same income rate; this is especially true in regard to expenses. This same situation could have escalated because under extreme circumstances it could have led to additional risk to the company. On the other hand, during income increase years, given an unusual income increase, costs, and expenses will not be increasing as fast as income, which makes this indicator a perverse and deceitful concept. ―In relation to the cost vs. expense difference, the study described its main differences and how each behaves. Costs tend represent assets to sell while expenses are assets for internal consumption*.”

La pandemia que aún nos acompaña ha puesto en evidencia varios corolarios de uso común entre economistas, administradores, financieros, ingenieros industriales y contadores.

Ante la falta de flexibilidad de muchos negocios, sus exiguos capitales, la desarticulación entre los flujos de ingresos y los programas de amortización de las deudas, se han tenido que cerrar muchos. El profundo cambio en los ingresos desencadenó una hecatombe.

Muchas empresas no volverán a la actividad, ya se están liquidando. Otras tendrán que mantenerse mucho tiempo para retornar a sus niveles de ventas anteriores a la crisis sanitaria. Algunas le están apostando a precios bajos, mientras otras están tratando de cobrar más caro.

Entre los costos y gastos se encuentran varios impuestos, tasas o contribuciones, y varias cargas en materia de derecho laboral y seguridad social. Aunque todos dependan de relaciones, como el porcentaje, su impacto es enorme; muchos preferían flexibilidad.

*Hernando Bermúdez Gómez*