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egún sostienen Noguchi Masayoshi, Yuta Sumi & Yasuhiro Shimizu (2021) en su artículo [*Occupation, financial reporting and unintended consequences in post-World War Two Japan: the case of mining corporations 1946–1950*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1080%5C21552851.2021.1966482), publicado por Accounting History Review, 31:2, 215-252, “*Using official HCLC documents and analysing accounting practices adopted in the breakup of the Zaibatsu mining corporations, this study aims to show that Zaibatsu mining companies’ conventional accounting practices were sufficient to allow the HCLC to make its decisions on the dissolution of conglomerates. Moreover, forecast balance sheets prepared by the mining enterprises after the HCLC decided to split them up provided an important foundation for their financial consolidation in the immediate post-war period by embodying a feature of the Instructions: the active use of deferred charges and prepaid expenses. ―Previous research has pointed to the role the Instructions played in Japan's economic democratisation in general, as an instrument for implementing the fundamental occupation policy the US government adopted, and the dissolution of the Zaibatsu organisations in particular. However, it has not clarified whether the information based on the content of the Instructions was in fact used in the dissolution process by the GHQ or the HCLC under the supervision of the Allied Supreme Commander, nor how it was used in the process, if at all. To fill the gap in previous studies, this study confirms that the three mining companies examined were able to satisfactorily provide all the information required by the HCLC, and indirectly by the GHQ, in a conventional manner, even though there might have been a minor reliance on the Instructions. With the information the companies submitted using the traditional form of financial statements, the HCLC was able to devise plans to split up the organisations*. (…)”

Tres empresas llamadas a liquidarse lograron salir adelante a partir del uso del principio de asociación. Específicamente el reconocimiento de “*deferred charges and prepaid expenses*” mostraron que las entidades podrían subsistir, como en efecto sucedió.

Este caso de la vida real es un ejemplo de cómo la información contable influye en los análisis y en las decisiones empresariales. Si tal información es verdadera provoca prosperidad. Si es falsa los resultados serán diferentes a lo esperado y se perderá el dominio sobre la actividad.

El caso nos ha hecho recordar la frase “cuidado con los muertos que vos matáis”. Un error en la evaluación de futuro de una empresa, es decir, sobre su continuidad, puede tener grandes consecuencias. En más de una ocasión se ha resuelto terminar un negocio que podría haber seguido funcionando con éxito.

Por lo anterior, antes de usar una información es necesario saber si está correctamente producida, tarea en la que el profesionalismo de los preparadores y aseguradores es fundamental. Su competencia es insustituible.

*Hernando Bermúdez Gómez*