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e acuerdo con las conclusions del artículo *[CEOs' experience of the Great Chinese Famine and accounting conservatism](https://onlinelibrary.wiley.com/doi/abs/10.1111/jbfa.12485)*, escrito por Hu, Jun, Long, Wenbin, Tian, Gary Gang & Yao, Daifei (Troy) publicado por el *Journal of Business Finance & Accounting*. Oct/Nov2020, Vol. 47 Issue 9/10, p1089-1112: “(…) *Using the imprinting theory as a theoretical framework, we investigated whether CEOs’ early-life experience of the Great Chinese Famine affects the accounting conservatism of their companies. The results show that companies having CEOs with famine experience tend to adopt more conservative accounting policies than companies that do not have such CEOs. Furthermore, we find that the positive association between famine experience and accounting conservatism is moderated by environmental uncertainties. Overall, our findings suggest that imprinting from the famine experience contributes to a CEO’s risk preferences and their documented financial reporting policy choices. That is, there is a link (but not necessarily a causal relationship) between a CEO’s early-life experience and accounting conservatism. ―Our study extends the growing literature that investigates how individuals’ early-life experiences affect their financial decisions. Results of this study highlight the role of early-life traumatic experiences in shaping CEOs’ risk perceptions and financial reporting policies. Further, our empirical evidence shows that environmental uncertainties moderate the association between CEOs’ famine experience and their financial reporting policies. These results highlight the dynamic interplay between CEOs’ early-life experiences and the context in which they operate in the present. Traumatic and adverse events are often unexpected and can happen anytime during the life of an individual. These events can take various forms (e.g., natural disasters, economic downturns and recessions, and public health issues such as the COVID-19 pandemic) and bring significant amount of risks and uncertainties to individuals and corporations. Thus, the findings of our study have important practical implications for corporate boards who should consider CEOs’ adverse life experiences as an effective mechanism through which risks are controlled and managed. Although adverse life experiences of CEOs can be helpful in reducing risks, it is noted that a mismatch between imprints from CEOs’ life experience and current institutional environment can lead to negative consequences. For example, CEOs with imprints from their early-life adverse experiences may be too ‘conservative’ and ‘risk-averse’ and, thus, less proactive to engage with exploratory and high-risk profile projects. Consequently, the long-term growth of the company could be compromised*.” Esta Investigación confirma lo que nos enseña la sicología. Las experiencias de las personas se entrecruzan generando la personalidad que tenemos en un momento dado. Lo importante para los contadores es que si analizan a los funcionarios de una entidad tendrán muy buenas pistas sobre sus comportamientos futuros. Solemos descalificar, ignorar, a los sicólogos, porque seguimos pensando que en ellos no hay saber sino conjeturas. Pues estamos equivocados y deberíamos cambiar.

*Hernando Bermúdez Gómez*