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n el artículo titulado [*The language of profit warnings: a case of denial, defiance, desperation and defeat*](https://www.emerald.com/insight/content/doi/10.1108/AAAJ-04-2020-4519/full/html)*,* escrito por Victoria C. Edgar, Niamh M. Brennan & Sean Bradley Power, publicado por *Accounting, Auditing & Accountability Journal* Volume 35 Issue 9 se dice: “(…) *our research suggests that rhetoric (logos, ethos and pathos) in profit warnings favours logos throughout. The dominance of logos creates a business-as-usual impression, mimicking the characteristics of routine communication. This logos dominance suggests Carillion attempts to justify the profit warnings (large provisions and lower than expected profitability) by convincing its audience (shareholders, customers, public and media) using facts and figures (appeals to logic) and justifying its performance using reason, such as management actions to address the performance (appeals to reason) based on the rhetoric of effectiveness and reasonableness. One would expect Carillion to use ethos to enhance the credibility of the profit warning forecast. But initially, it does not do so, possibly because management is in denial/defiant about the situation. It is only at the desperation stage, with Carillion's share price continuing to fall, that Carillion starts to use ethos to enhance credibility by persuading audiences that Carillion management can be trusted and respected. But it is too little too late. The main way in which management tries to enhance credibility is by increasing appeals to honesty. (…) The parliamentary enquiry into Carillion's collapse concluded that “Effective stewardship by investors depends in large part on the availability of trustworthy financial reporting and on honest engagement with board members in response to the raising of concerns. The Carillion board failed on both these counts” and that Carillion's leaders “failed to publish the trustworthy information necessary for investors who relied on public statements to assess the strength of the company. Investors who sought to discuss their concerns about management failings with the board were met with unconvincing and incompetent responses” (House of Commons, 2018a, pp. 49–50). We similarly conclude based on our analysis of rhetoric.* (…)” Cuando se usan formatos no es posible inferir si hay o no fidelidad en lo que se dice. Los datos resultan opacos, es decir, sin transparencia. Cuando el preparador es libre de expresarse según sus criterios, es posible recurrir a análisis científicos como el que se documenta en el artículo citado, para establecer si se está frente a una posición triunfalista, la negación de lo que está sucediendo, posiciones desafiantes provocadas por la desesperación o inevitablemente la derrota. Se logra leer lo que está detrás de la apariencia que tienen las frases. Muchos profesionales de la contabilidad se refugian en los modelos para así no tener que expresarse libremente. De esta manera se aumenta la brecha de información entre él y sus lectores, porque el contable conserva dentro de sí un conocimiento que no verbaliza. Bien dice la sabiduría popular que uno es amo de lo que calla y esclavo de lo que dice. La cuestión es que los auditores se conciben como personas que oyen y luego cuentan en ambas acciones con diligencia profesional. Por intentar decir las cosas suavemente a veces se ahorcan.

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