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n *Accounting, Economics, and Law: A Convivium,* 2017; 20170001, aparece un artículo de *Yuri Biondi*, titulado *The Firm as an Enterprise Entity and the Tax Avoidance Conundrum: Perspectives from Accounting Theory and Policy*, que fue resumido así: “*Notwithstanding its political dimension, international tax avoidance is also the result of a regulatory process that makes reference to overarching concepts and representations. The current debate is featured by two overarching principles of 'negative' and 'positive' taxation under the law: the one arguing for the right to minimize the tax payment, the other one for the duty to pay a fair tax amount. This debate is further featured by two distinctive approaches to tax base determination: the market basis coupled with the legal person basis, and the economic substance basis. The economic substance approach argues that the received approach grapples with economic reality featured by integrated transnational corporate groups. These groups operate across jurisdictions and have the capacity to reshape their legal-economic structuring to obtain specific tax results. An adequate response urges then to consider these groups through consolidated report (unitary approach), allocating their consolidated result to involved jurisdictions through formulary apportionment. This unitary approach is upheld by recent advances by the theory of the firm as enterprise entity, which combines law and economics with accounting. The business firm is then understood as a specific economic coordination backed by its institutional structure of production, including its accounting system. This theoretical consistency is appealing and deserves further investigation, including to foster cross-fertilisation and harmonisation of financial and tax accounting systems. But it does not imply a straightforward claim to adopt current international accounting standards for tax purposes. International accounting standards-making has been formally disconnected by national jurisdictions, it currently excludes public policy concerns, and it may be substantially unable to avoid the very same 'specifications' on the letter of the law that have been already paving the way to loopholes and structuring opportunities in tax regulation*.” Coincidimos con el pensamiento de este autor. Esperábamos que se concretara la independencia entre la contabilidad financiera y la tributaria, pero sucedió lo contrario. Toda la contabilidad tributaria tiene que partir de la contabilidad financiera, siendo necesario presentar una conciliación entre las dos. El sistema tributario colombiano está más preocupado en recaudar para cubrir las inmensas demandas del Estado, que necesita dos pesos para hacer lo que cuesta uno, que en lograr la equidad del sistema. Ante este panorama necesitamos de verdaderos profesionales, capaces de analizar, evaluar e innovar el ordenamiento, en lugar de ser sus principales operadores. Ellos necesitan tener bases adecuadas de economía, hacienda pública, finanzas públicas y derecho tributario. Cuando desligamos las normas tributarias del contexto fiscal no captamos correctamente lo que sucede. Para los muchos contadores de clase media el peligro acecha.

*Hernando Bermúdez Gómez*