E

n las conclusiones del artículo escrito por Luís Cracel Viana, José António C. Moreira & Paulo Alves (2022), titulado [*Disclosure of Information and Transparency in Public-private Partnerships: a Comparative Study Between Portugal and the UK*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1080%5C17449480.2022.2091466), publicado por Accounting in Europe, se lee: “*Secondly, our findings give support to the importance of designing a harmonised international framework for PPP reporting. There is a stream of academic and professional literature that points to some caveats in introducing private sector accounting practices into the public sector, due to the different nature and objectives of the latter (e.g. Barton, Citation2005; Ellwood & Newberry, Citation2016; GASB, Citation2017; Grossi & Steccolini, Citation2015; Mack & Ryan, Citation2006; Mann et al., Citation2019; Newberry, Citation2015; Pallot, Citation1992; Wynne, Citation2019). The results of the paper add to this line of research because accounting standards alone may not be sufficient to achieve the objective of comprehensive scrutiny of several PPP dimensions. For example, disclosures are needed for VfM achievement judgments, and for the expected impact of large infrastructure projects on budgets for years to come. The evidence gathered shows that the UK disclosures, in an IFRS context, do not go beyond the presentation and requirements arising from the standards, consistent with the idea that the annual report is primarily prepared for compliance with mandatory requirements (Steccolini, Citation2004). This means that the adoption of private sector accounting standards by itself does not necessarily translate into increased transparency for public accountability. ―Thirdly, our results also show that a cash-based system is not satisfactory at the level of reporting elements considered necessary to ensure political accountability for PPPs. The Portuguese case, in particular, is supportive of this argument, although this basis of reporting can somehow be considered complementary. ―Fourthly, another contribution, resulting from the Portuguese case, is that changes in the quantity and characteristics of the reporting on PPPs tend to be driven by external institutional pressure. As mentioned above, our results are consistent with the predictions of the institutional and resource dependence theories, showing that fiscal stress and resource dependency were coercive institutional pressures that forced changes in the reporting practices*.” Ciertamente las revelaciones, tanto en el sector privado como en el público, aunque cumplan con las exigencias del IASB, son insuficientes para juzgar si los motivos macroeconómicos, políticos y de gobernanza expuestos al tramitar la aprobación de grandes obras se cumplen. Sencillamente los contratos se liquidan y se preparan sus cuentas finales, pero no se hacen análisis de fondo sobre si lo esperado será alcanzado. La cortedad de la información final pone término abrupto a inversiones de gran envergadura, provocando una especie de miopía, cuando se necesita mirar lo más lejos posible. ¿Es la contabilidad financiera internacional cortoplacista? Parecería que sí. Grave porque las empresas necesitan planear al largo plazo.

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