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n *Journal of Accounting and Public Policy*, Volume 42, Issue 1, January–February 2023, 107033, encontramos el artículo *[Accounting policies in the public sector: Characteristics and consequences of accounting for capital assets](https://doi.org/10.1016/j.jaccpubpol.2022.107033)*, escrito por Ryan P. McDonough & Claire J. Yan, en el cual se lee: “*Capital assets are vital to state and local governments for the ongoing provision of services to citizens. Without capital assets in good condition, state and local governments cannot adequately provide essential services related to education, health and public safety, and transportation. However, we know relatively little about how governments’ accounting policies relate to their capital asset portfolios or how those policies impact accounting information and capital investment decisions. In this study, we aim to extend the governmental accounting and reporting literature by examining governments’ most critical classes of capital assets—namely, buildings, equipment, improvements, and infrastructure—and the accounting policies adopted for those assets. We use a comprehensive set of economically significant state and city governments and an expansive time series (i.e., from initial adoption of GASB 34 through fiscal year 2016) to document cross-sectional variation in capital asset accounting policies as well as the dynamics and consequences of those policies. We find that the American states and cities in our sample adopt a wide range of capital asset accounting policies, with some governments capitalizing all or most capital assets and others maintaining relatively high capitalization thresholds. We also find that, although nearly all governments use the straight-line method of depreciation, there is substantial variation in terms of the estimated useful lives applied to different classes of capital assets. The patterns we observe suggest that financial statement comparability is potentially impaired by governments’ capital asset accounting policies. Importantly, our results suggest that capital asset accounting policies are associated with capital investment decisions as well as the accounting-based condition of capital assets. Overall, our findings suggest that capital asset accounting policies, such as capitalization thresholds and estimated useful lives, can impact capital investment decisions by distorting governments’ financial information.*” Así como en otros artículos se demuestra que las ciencias contables influyen en el comportamiento de las personas, ahora encontramos que las políticas contables pueden influir en las decisiones políticas de los gobiernos respecto de sus inversiones en edificios, equipos, mejoras e infraestructura. Los efectos del reconocimiento y la medición pueden, a su vez, producir consecuencias poco deseables para las personas, quienes entonces intentarán eludirlas. Hay una interrelación entre la información contable y las personas, que puede poner en peligro la calidad de aquella. Por lo tanto, el comportamiento de los contadores al preparar información podría provocar conductas deseables en la comunidad, cosa que no se logra cuando el Gobierno sube los impuestos comprometiéndose a que afecten el patrimonio.

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