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n el artículo *Wisconsin's Lavish Lure for Foxconn: An Instructional Case in Governmental Accounting,* escrito por Burke, Qing L., Feng, Nancy Chun, Neely, Daniel G., publicado en *Journal of Governmental & Non Profit Accounting*, 21553815, 2022, Vol. 11, Fascículo 1, se presenta como motivación la siguiente: “*State and local governments are an important part of the socioeconomic fabric of U.S. society. They play an indispensable role in providing basic services to the public and in promoting economic development in local communities. There are over 90,000 state and local governmental entities, whose operating expenditures account for approximately 15 percent of gross domestic product ([51]). The magnitude of the state and local governmental sector demands engaged citizens, as well as educated accountants and auditors, to ensure public accountability ([47]). Currently, approximately nine percent of accountants in the United States work in a state and local governmental entity ([50]). Coverage of governmental accounting accounts for 5 to 15 percent of the Uniform CPA Exam. ―Despite its importance, state and local governmental accounting remains an underrepresented content area in the accounting education literature. A review of literature reveals only four instructional cases. [46] analyzes the City of New York's financial position and bond ratings. [43] use the CAFR of Providence, Rhode Island, to assess the city's financial condition. [41] compare the 1928 and 2009 financial reports of Avondale Estates, Georgia, to provide a historical perspective of governmental accounting. [44] use a New York school district's embezzlement to examine fraud risk, internal control, and audit quality.[14] Given the scarcity of cases and the specialized nature of governmental accounting, it is beneficial to develop additional instructional cases. ―Furthermore, this case provokes critical thinking about the design and implementation of government economic development programs. Each year, states and localities spend at least $30 billion on business incentives to attract corporate investment and boost job creation, and this amount has more than tripled since 1990 ([42]; [49]). High-profile events, such as Foxconn's unfulfilled promises in Wisconsin and Amazon's controversial search for its second headquarters, illuminate the importance of citizens better understanding the cost- benefit effectiveness of targeted business subsidies and holding both governments and corporations accountable for delivering outcomes. This case uses Wisconsin's Foxconn deal to expose students to the complexities and risks of targeted business incentives.*” En Colombia nos abruman las repetidas noticias procedentes de la Contraloría General de la República sobre sus hallazgos y respecto de sus muy pequeñas repercusiones. Con un poco de esfuerzo podemos enterarnos de los castigos disciplinarios impuestos por la Procuraduría General de la Nación. Lamentablemente, rara vez, si alguna, utilizamos la contabilidad gubernamental para estudiar el comportamiento de nuestras instituciones, funcionarios y contratistas, en cuyas manos se pierden miles de millones de pesos.

*Hernando Bermúdez Gómez*