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n el artículo *An Empirical Investigation on the Understandability of Accounting Income*, escrito por Al-Adeem, Khalid; Al-Hassan, Hessah, publicado por  *Journal of Accounting and Finance*; West Palm Beach Tomo 23, N.º 3, (2023): 35-54, se lee: “*Bookkeeping procedures nearly all times appear problematic to the nonprofessional, and for a business of any scale, they are equally complex (the American Institute of Accountants)11. Varying in practices and selecting between options in accounting for the business transaction is common which yields approximations but not defiant figures (Kelley, 1951; Mouck, 2004). For instance, net income is an accounting figure that has no neutral reference in either physical or institutional reality (Mouck 2006: 540; see also Lee 2006). Whether income signifies natural economic substance of an enterprise has been challenged in accounting research (Macintosh, 2006: 22-23). ―Through utilizing accounting that is permissible in accounting principles, management can manipulate accounting income figures for several reasons to appear more appealing to external users (Wang, 2014). The lack of income definition diverges the understanding of the concept of income from an accounting perspective, and hence the definition of accounting income remains empty, which may constrain the use of income by users (Ball & Brown, 1968). ―Calculating accounting income involves judgments, and placing assumptions about the accounting entity whose performance is being measured. It also includes the selection of alternative methods to account for the financial transactions of the firm's economic events. In a speech, the American Institute of Accountants12 declares that "what most people want to know when they look at an income statement is how business is doing, rather than what it would be worth if it had to be liquidated suddenly." Whether individuals in the Saudi capital market comprehend the nature of the income figure deserves exploration. Whether accounting income is understood is an empirical question. Such an inquiry adds to our knowledge and leads to implications for accounting professional bodies in educating users and enhancing their awareness of what constitutes income*.” El corazón de este artículo es la afirmación según la cual varios contadores catalogados como competentes no entienden lo que muestran los ingresos contables. Explican que varios pueden escoger un mismo método y llegar a similares resultados. Pero esto no significa que las mediciones contables efectivamente muestren la realidad económica, reflejen la imagen fiel, sean justas y verdaderas. Simplemente los ingresos pueden calcularse de una misma manera, pero esto no los hace contablemente correctos. La teoría enseña que es el concepto de mantenimiento del capital el que determina la utilidad, la ganancia, el desempeño. Se alude a dos modelos, el físico y el financiero. Parece que para algunos el primero es el que mejor logra lo que se propone, pero practicamos el segundo. Supuestamente deberíamos poder probar que cada ingreso produce un real incremento en el patrimonio, como consecuencia de un aumento del activo o una disminución del pasivo. ¿Podemos?

*Hernando Bermúdez Gómez*