E

n *Journal of International Accounting, Auditing and Taxation,* Volume 52, September 2023, 100564, aparece el artículo *The quality of tax accounting for financial reporting purposes: International evidence from the United Kingdom,* escrito por Qian Song & Kevin Holland, en el cual se sostiene: “*This study investigates the determinants of firms' tax accounting quality. We find that tax accounting quality is significantly lower for firms engaging in higher levels of tax management or facing stronger earnings management pressure. Our results are consistent with the agency perspective of tax management where tax management can lead to a less transparent information environment (Desai and Dharmapala, 2009, Kim et al., 2011, Balakrishnan et al., 2019). The negative relationship between earnings management pressure and tax accounting quality is consistent with tax accounting as a source of earnings management (Dhaliwal et al., 2004, Holland and Jackson, 2004). ―We find no evidence that corporate governance mechanisms moderate the negative relationship between tax management and tax accounting quality. However, we do detect a corporate governance related moderating effect on the association between earnings management pressure and tax accounting quality. These contrasting results can be explained in terms of the relative visibility of earnings management and tax management. While the literature on earnings management extensively documents well defined earnings benchmarks, such as loss avoidance and earnings growth (Burgstahler & Chuk, 2017), there are no well-defined specific tax management targets. Tax complexity makes it difficult to identify uncertainty surrounding tax management, possibly reducing the ability and effectiveness of corporate governance mechanisms (Armstrong et al., 2015). This finding is consistent with earlier findings that internal and external parties have difficulties in identifying and evaluating firms’ tax management positions (Balakrishnan et al., 2019). ―We also observe variations in tax accounting quality associated with a change in tax-related financial reporting standards. The mandated change to the full provisioning method of providing for deferred tax was associated with a reduction in tax accounting quality. While requiring full provisioning removes one potential source of earnings management, the requirement comes at the cost of limiting the ability of managers to signal their private information on future expected tax cash flows. This tradeoff has significance in the debate on aligning accounting (book) income and taxable income definitions (Hanlon & Heitzman, 2010).*” Teniendo en cuenta la legislación colombiana podemos preguntarnos: ¿La incorporación de estándares nuevos para gobernar nuestra contabilidad financiera ha aumentado o disminuido la calidad de nuestra contabilidad tributaria? No conocemos un estudio al respecto. En cambio si conocemos la actitud contra esas nuevas normas de nuestras autoridades, de normas que primero han impuesto y luego dejado sin significado y de mayores costos para llevar la contabilidad tributaria y elaborar declaraciones tributarias. Todo está por medir.

*Hernando Bermúdez Gómez*