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n el artículo *Boards' Reactions to Problems in Accounting for Income Taxes*, escrito por Olson, Adam J., Ordyna, Paul, publicado por *Journal of the American Taxation Association*, 01989073, Spring2023, Vol. 45, Fascículo 1, se lee: “To understand better whether executives are held accountable for AFIT problems, we examine board reactions to AFIT problems compared to other accounting problems. Specifically, we investigate the executive turnover decision surrounding the announcement of AFIT control weaknesses compared to announcements of other control weaknesses, and AFIT restatements compared to restatements in other accounts. ―AFIT is one of the most complex accounting areas and is unique in many ways. Before Sarbanes-Oxley, AFIT accounts were often calculated and adjusted by the auditor. After Sarbanes-Oxley, companies were not allowed to rely on their auditor, leaving companies with limited in-house expertise and limited options to improve their expertise. Further, AFIT control weakness and restatements are among the most common types of accounting problems ([ 6]; [11]; [ 3]). Because of the unique characteristics of AFIT, the board may hold the CEO or CFO uniquely accountable or unaccountable for AFIT problems. We find that AFIT restatements lead to a 125 (55) percent higher CFO (CEO) turnover compared to other restatements, which is economically significant given the unconditional mean of CFO (CEO) turnover in this sample is 19.0 (15.6) percent. We find no differences in executive turnover around AFIT control weaknesses compared to other control weaknesses. ―In additional analysis, we further investigate the results regarding executive turnover and AFIT problems. We find that auditor turnover and changes in auditor-provided tax services do not differ after AFIT problems compared to other accounting problems. We find weak evidence that relying more on an outside tax provider could make the board less likely to hold the CEO accountable for AFIT restatements. We find that control weaknesses and restatements in other complex accounts or zero-return accounts do not lead to the same executive turnover patterns compared to other accounting problems. We find no differences in executive turnover from accounting problems in both AFIT and other accounts compared to accounting problems on in other non-AFIT accounts. We find statistically insignificant although consistent evidence that AFIT restatements lead to higher executive turnover when examining observations that have a control weakness and restatement announced in the same year. These observations with both AFIT and other accounts as well as observations with control weaknesses and restatements in the same firm-year are dropped in our main analysis. (…)” En nuestra legislación está consagrado el deber de los administradores de velar por el cumplimiento de la ley. En ocasiones este deber se ha encomendando a otros funcionarios, a veces con la debida supervisión, a veces sin ella, en ocasiones con el apoyo a ruego de un especialista, a veces sin él. Ante un cuestionamiento se responsabiliza al primer funcionario respondiente y de ahí para arriba. El asunto determina hasta donde se subirá.

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