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n las conclusiones del artículo *[Tax enforcement and private firms' audited financial statements: the moderating role of secrecy culture](10.1108/JAEE-01-2021-0014)*, escrito por Prabowo, Ronny; Usil Sis Sucahyo; Damayanti, Theresia Woro; Supramono, Supramono, publicado por  *Journal of Accounting in Emerging Economies*; Bingley Tomo 12, N.º 3, (2022): 547-565 se lee: “*More specifically, for private firms in emerging countries, more stringent tax enforcement increases the likelihood of hiring external auditors. Governments are arguably an important minority claimant of firms that are much more motivated to evaluate firms' earnings to generate higher-tax revenues (Hanlon et al., 2014; Hope et al., 2021). Meanwhile, private firms arguably have more limited resources to exploit loopholes in or comply with tax regulations. Hence, being subject to more stringent tax enforcement significantly increases their financial risks because they are more likely to be detected violating tax rules. Consequently, private firms that are subjected to more intense tax enforcement are more likely to hire external auditors to reduce the probability of committing tax violations and being detected for violating tax regulations. In this respect, in many countries, tax officials use firms' financial statements as the basis of tax investigations. External auditors may also provide non-audit services, including tax-related ones, when auditing private firms' financial statements. Hence, our results are in line with (Hope et al., 2021). ―The findings also demonstrate that secrecy culture reduces the positive impact of tax enforcement on the probability of hiring external auditors. For private firms in emerging countries that are mostly small and medium ones (44.5% have less than 20 employees and 34.3% have between 20–99 employees), having their financial statements audited by external auditors also implies significant costs. Besides substantial out-of-pocket costs to pay audit fees, private firms must share their proprietary financial data with their auditors. Furthermore, private firms, especially small and medium ones, likely have much less transparent reporting environments than publicly listed firms. Thus, they decide to hire external auditors only when considering that this option's benefits outweigh its costs. In this respect, private firms in countries with more secretive national cultures will arguably consider the costs of hiring external auditors more costly because their cultural tendency prefers sharing information only to insiders (Gray, 1988). Thus, a more secretive national culture reduces the likelihood of private firms subject to intense tax enforcement hiring external auditors because those firms will consider the costs of doing so greater.*” Realmente lo que aquí sucede ocurre escondido en nuestra legislación. Los particulares aceptan asumir costos de la revisoría fiscal mientras los consideran menores que las adversas consecuencias tributarias. Otros no piensan así. Deciden no tener revisor fiscal y defenderse según su saber y entender. Así las cosas, como la contabilidad histórica ha sido usada como fundamento de la determinación de impuestos, se privilegia la respectiva auditoría, la financiera, por considerarla efectiva.

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