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alerie Li, (2024) escribe [*Groupthink tendencies in top management teams and financial reporting fraud*](https://doi.org/10.1080/00014788.2022.2145555), que se publicó en *Accounting and Business Research*, 54(3), 255–277, en el cual se concluyó: “*In this study, I use a propensity score-matched sample of firms that are at a similarly high level of ex ante risk to commit financial reporting fraud and investigate the effect of TMT interconnectedness on their decisions to actually commit fraud. Within this high-risk sample, I find that TMT interconnectedness is associated with a higher probability of financial reporting fraud. Additional cross-sectional analyses indicate that the effect of TMT interconnectedness on fraud is more pronounced among firms in which non-CEO executives’ wealth is more sensitive to firm risk and firms with more powerful CEOs. In addition, within firms that have already committed fraud, more interconnected TMTs are associated with longer periods of financial misconduct, and their misconduct takes longer to detect. Further investigations suggest that the intensity of the connections between executives also influences the risk of financial misreporting. These findings are consistent with the view that group interconnectedness can give rise to groupthink tendencies and increase firms’ propensity to commit financial reporting fraud. ―My findings provide some insights into the characteristics and psychological makeup of TMTs that are associated with financial reporting fraud. Importantly, my results do not refute the positive impact of workplace interactions among TMT members on productivity. Rather, my findings suggest that social interconnections outside the firm contribute to the development of a strong group identity, which can, when subjected to stressors, promote groupthink. Future research could examine whether other types of connections among TMT members (e.g. within the workplace) would have different effects on firms’ reporting quality. Additionally, Janis (Citation1972) points out that external stressors motivate groupthink tendencies. In this study, I consider ex ante high risk for reporting fraud as one type of external stressor. Would other types of stressors, such as product market crises, regulatory constraints, or information security risks, have similar effects on groupthink tendencies? While this study sheds light on one aspect of the fraud triangle, little is known about the interplay of all three aspects – incentives, opportunities and rationalisation – in the financial reporting setting. Future research along these lines will help further advance our understanding of the causes of misconduct*.”. Cuando las relaciones entre los directores, administradores, representantes o principales ejecutivos comprenden mucho más que los espacios y momentos empresariales, se conforma de un grupo de amigos y se concibe un pensamiento común. De esta manera las acciones de fraude se realizan de acuerdo con lo que todos ellos piensan (por ejemplo, evadir impuestos). En las sociedades de familia, que son la mayoría en el mundo, al imbricar las relaciones familiares con las empresariales, se produce dicha unidad de pensamiento, dando lugar a una forma de proceder que se transmite a toda la organización como parte de su ambiente de control. Esto puede pasar en cualquier organización.

*Hernando Bermúdez Gómez*