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n el artículo *Accounting as a Tool for Legitimization of Nonprofit Organizations*, escrito por Tinkelman, Daniel, publicado en *Journal of Governmental & Non Profit Accounting*, 21553815, 2023, Vol. 12, Fascículo 1, se lee este sumario: “*Accounting is essential to the nonprofit sector because financial reports are basic to establishing donor trust. Accounting serves as a legitimizing institution. The U.S. would not have 1.6 million nonprofit organizations without the legitimacy that regular financial reporting conveys. ―The inability of accounting to measure the true effectiveness of nonprofit organizations has caused major problems. Donors use ratios that do not reliably separate efficient and well-meaning organizations from inefficient or abusive ones. Organizations react to these donor preferences by underspending on needed administrative and fundraising efforts and, in many cases, by presenting misleading financial reports. Good organizations end up starved of funding for administration and unable to invest major amounts in fundraising efforts. ―When teaching students about nonprofit accounting, I believe it is essential to stress donor concerns. Since the time of King Jehoash, donors have worried about diversion or misuse of contributions. State laws forbidding distribution of nonprofit assets, IRS rules on inurement and excessive compensation, auditing practices, and FASB rules for categorizing expenses by function, classifying net assets as either restricted or unrestricted by donors, and public reporting of financial results and officer salaries are all responsive to these donor concerns. Students should understand the purpose of the FASB rules and should also understand managers' motivations to slant reporting to look more favorable to donors. Understanding managerial motivations and the gray areas in the accounting rules is essential for judging audit risk. Pedagogical research on how to communicate these concepts could be very useful. ―Donors, regulators, and the press have historically relied unduly on simple ratios to distinguish good from bad organizations. However, new types of information are now coming out. For example, Charity Navigator now seeks to rate organizations on up to four main areas.[29] One is the traditional "accountability and finance" area. The other three are "impact & results," "culture and community," and "leadership and adaptability." Candid (formerly GuideStar) has begun allowing organizations to earn bronze, silver, gold, or platinum ratings on their transparency. Organizations are supposed to disclose information about their strategy, plans, and metrics used to assess their progress.[30] Research is needed on whether donors understand and use these new metrics, whether the metrics accurately measure what they purport to measure, and whether organizations are gaming the measures. ―Finally, there has been relatively little research on the lobbying and pressures on regulators and the FASB that have helped shape the nonprofit accounting and auditing environment. Rules are rarely neutral in their impact, and research could help us understand who they help and who is disadvantaged.*” ¿Por qué parece que no tenemos un mercado de donaciones?

*Hernando Bermúdez Gómez*