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n el artículo titulado [*The Role of the Relationship Between Tax and Financial Reporting Standards in the Classification of Accounting Systems: The Case of Türkiye*](https://doi.org/10.29067/muvu.1365276), escrito por İrem ÖZCAN, publicado por *Muhasebe ve Vergi Uygulamaları Dergisi (Journal of Accounting and Taxation Studies)*, Vol. 17 Fascículo 1 – 2024, se dice en sus conclusiones: “*Various internal and external factors, such as the interactions and relations of countries with each other, their socioeconomic and sociopolitical positions, as well as their financing methods, play a crucial role in the formation, development, and change of accounting systems. In cases where environmental factors play an active role in the classification of accounting systems, it refers to the existence of external classification, while in classifications based directly on accounting practices, internal classification is referred to. However, regardless of the classification model, we can say that there is a close relationship between accounting systems and accounting theory. The primary reason for this is the lack of a standard accounting system worldwide. Undoubtedly, the similarities and differences between accounting systems can only be explained through the accounting theory perspective of accounting science. ―Studies in the international literature indicate that during the first years of transitioning to IFRS, financial reporting standards were tax-oriented, and no substantial changes were made in tax legislation to avoid discrepancies for businesses. However, over time, there have been practices to align tax regulations more closely with IFRS to solve the coordination issue between financial reporting and tax rules. In Türkiye, there are significant differences between General Communique on Accounting System Application/Tax Procedure Law and IFRS in various accounting areas, and there is no regulation to completely eliminate these differences in terms of tax rules. This situation, consistent with previous national studies, reveals that Türkiye shows similarities with both the AngloSaxon and Continental European accounting systems. However, at the international level, countries are updating their tax regulations within the framework of IFRS, thus getting closer to the AngloSaxon accounting system. Türkiye, on the other hand, is considered to be closer to the continental European accounting system due to the absence and/or inadequacy of the relevant regulations. Future studies can expand the range of accounting fields evaluated and make comparisons with different countries*”. El artículo confirma la influencia de la contabilidad tributaria sobre la contabilidad financiera. En lugar de buscar adaptar las nuevas normas a los entornos tributarios, en Colombia expedimos una ley manteniendo el estado de las cosas, es decir, obligándonos a usar el método del valor histórico, con lo cual se confirmaron las injusticias del modelo, tan defendido por jueces, funcionarios administrativos, abogados y contadores. Los contadores colombianos, que más que profesionales parecen operadores de los modelos, han acogido las cosas, seguramente porque así mantienen sus fuentes de ingresos. Esta falta de posiciones públicas es muy lamentable y explica porque se les suele ignorar.

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