

En el artículo titulado *Corporate Financial Restatements From 1995 Through 2020*, escrito por Fischer, Mary & Shumburger, David Kyle, publicado por *Journal of Accounting and Finance*, West Palm Beach Tomo 22, N.º 1, (2022): 1-15, se resume: “*This study investigates corporate financial restatements in the United States from the pre-SOXs period (1995) to the pandemic period (2020) and finds issues of interest to policy makers, auditors, and corporate management. In the early years of the study, fewer than 50 restatements are of record. The 2005 year began a period of increasing filings due to the Sarbanes-Oxley Act with the annual restatements reaching almost 2,000 that slowly declines to only several hundred in 2020. A major portion of the restatements result from interpretation and application of Generally Accepted Accounting Principles (GAAP) accounting rules by publicly owned firms engaged in mechanical, transportation, finance, and service activities. Although the number of restatements decline, the justification for the restatements remains the result of inappropriate recognition or incorrect interpretation of new accounting guidance. Fraud and clerical issues continue to be an insignificant cause for a restatement.*” Luego concluyen: “*The flood gate of sweeping reform such as Sarbanes-Oxley introduced financial reporting reviews to safe-guard the public's wealth and to restore trust in the corporate and public sector. As the nature of the auditor relationship between regulators and corporate management continues, the subject of restatements will persist in being a controversial topic and reoccurring issue. Likewise, as the economic domain becomes*

more sophisticated with enhanced technology and innovative business processes, regulators continue to design and issue new guidance to assure financial reporting controls that increase the oversight demands of public accounting and reporting. Regardless of whether the economy is booming or in recession, there continues to be the need to discover irregularities, if any, in published corporate annual financial reports.”

En nuestro criterio se debe alentar re expresar y re dictaminar cuando sea necesario proteger a los inversionistas actuales y potenciales. No hacerlo oportunamente es permitir que se tomen decisiones sobre bases erradas, enfrentándose al error o engaño al período siguiente cuando aparezcan en las nuevas cuentas las correcciones o revelaciones pertinentes.

De acuerdo con nuestra naturaleza y cultura es posible que cometamos errores o que no descubramos oportunamente los fraudes. No podemos quitar la importancia a estos sucesos, ni dejar desamparados a los que actúan teniendo en cuenta la información que difundimos. Necesitamos actuar con la mayor transparencia posible. Dicen que “más vale una vez colorado que cien descoloridos”.

En el fondo de esta problemática se encuentra la materialidad. Es necesario recordar que ella debe determinarse desde la perspectiva de los usuarios y no desde la de los preparadores.

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