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n el artículo *[Environmental Management Accounting – Developments Over the Last 20 years from a Framework Perspective](https://doi.org/10.1111/auar.12407),* escrito por Roger L. Burritt, Stefan Schaltegger, & Katherine Leanne Christ, publicado por *Australian Accounting Review*, Volume 33, Issue4, December 2023, Pages 336-351, encontramos la siguiente tabla:

**Table 2.**Summary of past and future EMA and SMA developments

|  | **EMA development of the last 20 years** | **Expected future development for SMA** |
| --- | --- | --- |
| Environmental application areas | More themes addressed, including material flows, energy, carbon, water, biodiversity | Additional themes such as EMA for phosphorous, nitrogen, aerosols, chemical pollution, etc. |
| Thematic scope | First social issues being addressed, including health and modern slavery | Improved methods needed to include social issues, including topics not so far considered like social diversity |
| Spatial scope | First applications to the supply chain | Supply chains, links to planetary boundaries, SMA for UN SDGs, etc. |
| Measures, benchmarks and accounts | Physical measures have received increasing attention and relevance | Consideration of planetary related (e.g., accounting for 1.5 degree Paris goal related impacts) and UN SDG related benchmarks, accounts and measures |
| Role of accountants | Slow and partial involvement of management accountants in EMA; increasing involvement of various other business functions, including production, procurement, logistics, etc. | SMA including focused accounts that support managers and staff in all business functions to contribute to the organisation's sustainability transformation |

Como se ve, el proceso de construcción teórico avanza cada vez más. De manera que la academia colombiana tiene mucho por reconocer, comprender y aplicar, si es que quiere llegar a los niveles de análisis que varios reclaman. Entre más se avanza, más se resalta la importancia de la teoría de la complejidad y la necesidad de trabajos multidisciplinarios, sobre los cuales debe hacer énfasis la academia contable. No se trata de tomar partes del informe de un especialista e insertarlo dentro de la memoria empresarial, la cual gana cada día más importancia.

*Hernando Bermúdez Gómez*