T

odos los días hay algo para aprender. “*[Accounting for Sustainability](http://www.accountingforsustainability.org/about-us) was set up by HRH The Prince of Wales in 2004 “To help ensure that sustainability – considering what we do not only in terms of ourselves and today, but also of others and tomorrow – is not just talked and worried about, but becomes embedded in organizations’ “DNA”.”* (…)”.

Entre los [logros](http://www.accountingforsustainability.org/about-us/project-history) de dicho proyecto se destacan: ―“(…) *Created the* [*Accounting Bodies Network (ABN)*](http://www.accountingforsustainability.org/international_network/accounting-bodies-network-annual-review) *in 2008, a group of 18 accounting bodies that have come together to advance the development of accounting for sustainability within the global accounting profession. They have made a series of commitments including incorporating sustainability into accounting qualifications. The ABN now reaches over two million accountants representing almost two-thirds of accountants globally.* (…)”; ― “(…) *Established the* [*International Integrated Reporting Council (IIRC)*](http://www.theiirc.org/the-iirc/) *in 2010, which is changing the landscape of corporate reporting to help companies adopt an integrated approach* (…)”; ― “(…) Founding member of the [Natural Capital Coalition](http://www.accountingforsustainability.org/integrated-thinking/thenaturalcapitalcoalition) which was launched in Singapore in 2012. (…)”; ― “(…) *Launched* [*Measure what Matters*](http://measurewhatmatters.info/the-project/)*, a project to promote the alignment of global, national and corporate performance measurement system and metrics. Launched at the United Nations Conference on Sustainable Development, Rio+20 in 2012*. (…)”; ― “(…) *Established the* [*A4S Chief Financial Officer Leadership Network*](http://www.accountingforsustainability.org/cfos/network-of-chief-financial-officers) *which was launched by HRH The Prince of Wales at St James’s Palace in December 2013.* (…)”.

Así las cosas, es evidente que los desarrollos de la llamada contabilidad ambiental son tales que necesariamente deben ser objeto de reflexión en el pregrado de contaduría.

Con todo, las cosas aún son objeto de fuertes debates. Oren Cass, antiguo director de política doméstica en Mitt Romney y senior fellow en el Manhattan Institute en New York, [manifestó](http://www.internationalaccountingbulletin.com/news/former-mitt-romney-advisor-accountants-measuring-the-environment-weaken-the-quality-of-financial-accounting-4747996): “(…)"*The effect [of accountants measuring the environment] would weaken the quality of our financial accounting, which is a tremendously important function in a free market economy.* (…)”; “(…) *"There is certainly good science that rests underneath the environmental economic analysis, but when that is then converted into a monetary benefit so many assumptions are piled on top of each other."* (…)”.

La academia contable colombiana tiene que hacer parte de este movimiento por la sostenibilidad. Hay que estar en los [grandes planes mundiales](https://sustainabledevelopment.un.org/post2015/transformingourworld). Tiene que investigar la cuestión, exponerla en sus clases, difundirla en sus eventos y anticiparse a las necesidades de la industria contable.

Siempre ha sido muy complicada la medición cuando se trata de contabilidades como la ambiental o la social. Los intentos de reducir sus objetos a expresiones financieras son bien cuestionables. Por eso muchos están recorriendo el camino de fortalecer otros enfoques de valuación. Al hacerlo, están ampliando el horizonte contable, para muchos reducido a las expresiones monetarias.

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