S

eguimos con los ojos puestos en el desarrollo de informes complejos, como el propuesto por [GRI](https://www.globalreporting.org/Pages/default.aspx) o el desarrollado por [<IR>](http://integratedreporting.org/).

Siempre nos hemos referido a estos nuevos informes, como la evolución del concepto de revelación plena, que ya no se limita a cuestiones financieras.

Pero hay otra explicación, la cual propuso King, Mervyn E, PhD, LLD, en su artículo [*From Financial Capitalism to Sustainable Capitalism*](https://www.nysscpa.org/news/publications/the-cpa-journal/article-preview?ArticleID=12003) (The CPA Journal86.6 (Jun 2016): 4-6.).

Según Mervyn, *“(…) Stakeholder relationships have changed completely. The concept of just looking at the shareholder and the company is yesterday's thinking. It's a myth that shareholders own a company. They do not. Shareholders have certain rights. They're important rights: to appoint the board, to get paid the dividend. And yet from the 19th century right through to the 21st century, you will see financial journalists write about the shareholders being the owners of the company. And of course, the board owes its duty of care to the company. But in this decision-making process it must take account of the needs, interests, and expectations of all stakeholders, which of course include the shareholders.* (…)” “(…) *I believe ACCA, the Association of Certified Chartered Accountants, got it right: "Over the past few decades, sustainability issues have slowly become mainstream, and there is a shift from the creation of share value to a generation of shared value. Through shared value creation, a company links its operations to generating long-term value both for its business and for society as a whole, and defines its success in terms of internal financial returns and external social and economic results. Ultimately, creating shared value acknowledges both the work that corporations need to do to reduce negative impacts on society as well as, and more fundamentally, how they can be part of progress on global challenges, such as climate change and the enforcement of human rights. Following this shift, there is a new trend of corporate reporting: the integration of financial and nonfinancial concerns into one accounting tool, known as integrated reporting.*" (…)”.

Aunque aún no lo percibamos con fuerza en Colombia, el capitalismo, como lo piensan muchos de los que hoy dirigen nuestras compañías, ya no puede interesarse únicamente en los dueños de las organizaciones. Ahora tiene que pensar en términos de la sociedad en la cual se desarrolla. Cada vez son más las presiones por la defensa del medio ambiente, principalmente ante los intentos de explotaciones mineras o de la construcción de carreteras. Y aún más: la sociedad espera hoy que la empresa actúe responsablemente. Un buen referente de lo que esto significa se encuentra en la [ISO 26000](http://www.iso.org/iso/iso_26000_project_overview-es.pdf).

A pesar de tales sucesos, muchos docentes seguimos sin cambiar nuestros discursos. Finalmente el mundo nos atropellará. Para evitarlo tenemos que recrear nuestra visión.

*Hernando Bermúdez Gómez*