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n los [planes de trabajo del Consejo Técnico de la Contaduría Pública](http://www.ctcp.gov.co/_files/documents/1515011814-5724.pdf) se incluye el sistema documental contable y el proyecto de una central de información. Estos son temas que se discutían en el siglo pasado, especialmente en la década de loa años 80. Ojalá desde entonces las autoridades hayan aprendido sobre los sistemas de información modernos.

Dichos temas deben tratarse dentro del proyecto de seguir aplicando las orientaciones de ISAR, entre las que se encuentran [Monitoring of Compliance and Enforcement for High-quality Corporate Reporting: Guidance on Good Practices [IIA Issue Note, No. 2, 2017]](http://unctad.org/en/pages/PublicationWebflyer.aspx?publicationid=1803) (UNCTAD/DIAE/ED/2016/2), [Monitoring of Compliance and Enforcement for high-quality corporate reporting: Guidance on Good Practices](http://unctad.org/en/PublicationsLibrary/webdiaeed2016d2_en.pdf) (UNCTAD/WEB/DIAE/ED/2016/2), [The Accounting Development Tool: Building Accounting for Development](http://unctad.org/en/pages/PublicationWebflyer.aspx?publicationid=1392) (UNCTAD/DIAE/ED/2013/7), [Best Practice Guidance for Policymakers and Stock Exchanges on Sustainability Reporting Initiatives](http://unctad.org/en/pages/PublicationWebflyer.aspx?publicationid=931) (UNCTAD/DIAE/ED/2013/6), [Corporate Social Responsibility in Global Value Chains - Evaluation and monitoring challenges for small and medium sized suppliers in developing countries](http://unctad.org/en/PublicationsLibrary/diaeed2012d3_en.pdf) (UNCTAD/DIAE/ED/2012/3), [Corporate Governanec Disclosure in Emerging Markets: Statistical analysis of legal requirements and company practices](http://unctad.org/en/Docs/diaeed2011d3_en.pdf) (UNCTAD/DIAE/ED/2011/3), [Corporate Governance in the Wake of the Financial Crisis](http://unctad.org/en/Docs/diaeed20102_en.pdf) (UNCTAD/DIAE/ED/2010/2), [Investment and Enterprise Responsibility Review](http://unctad.org/en/Docs/diaeed20101flyer_en.pdf) (UNCTAD/DIAE/ED/2010/1(flyer)), [Investment and Enterprise Responsibility Review - Analysis of investor and enterprise policies on corporate social responsibility](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=263) (UNCTAD/DIAE/ED/2010/1), [Practical implementation of international financial reporting standards: Lessons learned](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=265) (UNCTAD/DIAE/ED/2008/1), [Promoting Transparency in Corporate Reporting: A Quarter Century of ISAR](http://unctad.org/en/Docs/diaeed20083_en.pdf) (UNCTAD/DIAE/ED/2008/3), [Guidance on Corporate Responsibility Indicators in Annual Reports](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=260) (UNCTAD/ITE/TEB/2007/6), [Guidance on Good Practices in Corporate Governance Disclosure](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=261) (UNCTAD/ITE/TEB/2006/3), [DISCLOSURE OF THE IMPACT OF CORPORATIONS ON SOCIETY: CURRENT TRENDS AND ISSUES](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=259) (UNCTAD/ITE/TEB/2003/7), [A MANUAL FOR THE PREPARERS AND USERS OF ECO-EFFICIENCY INDICATORS](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=248) (UNCTAD/ITE/IPC/2003/7), [SELF-REGULATION OF ENVIRONMENTAL MANAGEMENT - Guidelines set by world industry associations for their members’ firms: An update, 1996-2003](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=268) (UNCTAD/ITE/IPC/2003/3), [SELECTED ISSUES IN CORPORATE GOVERNANCE: REGIONAL AND COUNTRY EXPERIENCES](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=267) (UNCTAD/ITE/TEB/2003/3), [ACCOUNTING AND FINANCIAL REPORTING FOR ENVIRONMENTAL COSTS AND LIABILITIES](http://unctad.org/en/pages/PublicationArchive.aspx?publicationid=249) (UNCTAD/ITE/EDS/4).

El país necesita sistemas de información que le permitan modernizarse y ponerse en disposición de aprovechar las múltiples innovaciones tecnológicas.

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