E

n la sesión 35 de ISAR, se presentaron los documentos [Mejora de la comparabilidad de los informes de sostenibilidad: selección de indicadores básicos para la presentación de información por las entidades sobre su contribución al logro de los Objetivos de Desarrollo Sostenible](https://unctad.org/meetings/es/SessionalDocuments/ciiisard85_es.pdf), [Cuestiones relativas a la aplicación práctica de las normas internacionales de contabilidad y presentación de informes en los sectores público y privado](https://unctad.org/meetings/es/SessionalDocuments/ciiisard86_es.pdf).

Según la página oficial “*Responding to its mandate stated in the Nairobi Maafikiano to advance work in the area of sustainability reporting, UNCTAD through its ISAR group is working on the enhancement of the role of enterprise reporting on attaining the Sustainable Development Goals (SDGs). In this context UNCTAD implements the Development Account project 1819H Enabling policy frameworks for enterprise sustainability and SDG reporting in Africa and Latin America that intends to strengthen the capacities of Governments of the beneficiary countries to measure and monitor the private sector contribution to the 2030 Agenda for Sustainable Development based on data provided by companies as part of their reporting cycle .This work builds on the ADT and its section on the ESG reporting; as well as on ISAR deliberations since 2015 towards harmonization of sustainability reporting as a means to facilitate its comparability, usefulness and alignment with the monitoring framework of the Goals. With this objective, ISAR proposed a list of a limited number of core SDG indicators for companies reporting to enable availability of comparable indicators at a company level on the rational use of resources such as water, energy, land; on emissions and waste reduction; good governance, human resource development and gender equality. UNCTAD developed Guidance on these Core Indicators as a tool to assist companies in collecting the underlying accounting data for the indicators, in a manner consistent with financial reporting requirements and in alignment with the SDG macro indicators on the use of financial, natural and human resources at a national level. Core SDG indicators for companies could also assist countries in implementing metadata guidance for indicator 12.6.1 “number of companies publishing sustainability reports”, which UNCTAD is developing jointly with UN Environment as co-custodians of this indicator*.”

ISAR es el principal cuerpo contable de los gobiernos que participan en Naciones Unidas. Sus pronunciamientos son de gran valor en materia de la estrategia con que los países deben orientar la contabilidad de sus empresas. De particular importancia es su proyecto para fortalecer las infraestructuras que garanticen un desarrollo contable importante y sostenible.

Tanto las entidades de regulación, normalización, disciplinaria, supervisión, como los programas académicos deberían analizar a fondo los resultados de la herramienta para el desarrollo de la contabilidad, que nos advierte de varias debilidades.

*Hernando Bermúdez Gómez*