H

ace muchísimos años oímos hablar de la contabilidad ambiental, la cual durante un gran lapso nos pareció incomprensible. Lo cierto es que hubo contadores que estudiaron ciencias del ambiente, entre ellas la ecología. Hoy en día estos profesionales son muy necesarios, ante la necesidad de lograr un comportamiento que no dañe el hábitat. El Derecho ambiental ha progresado mucho, existiendo ya muchas conductas que dan lugar a represiones, que pueden afectar la situación jurídica y económica del infractor.

Una vez que la sostenibilidad pasa a ocupar uno de los primeros puestos en las discusiones y en los objetivos mundiales, se nos presenta la pregunta ¿cuál es el rol de los contadores ante este asunto?

Según [Vita Ramanauskaité y Eleni Kanelli](https://www.accountancyeurope.eu/good-governance-sustainability/sustainable-finance-whats-it-got-to-do-with-accountants/), “(…) *Accountants provide transparency that is essential for the stability of Europe’s financial system and for moving from short-term investments to sustainable economic growth. What gets measured gets done, so accounting is a natural starting point. Measuring pollution, resource depletion and global warming will correct market failures, and this will drive a truly sustainable economy and should deter ‘greenwashing’. Businesses also perform better when they report on sustainability matters; they are more likely to identify long-term risks and build resilience into their business models. ―Accountants contribute via their daily work­ in 3 primary ways: Corporate reporting to cover long-term term risks: Financial performance is not enough to determine how a company will develop in the long run. Non-financial information, including sustainability information, plays an important role in mitigating the short-termism that until recently dominated financial analysis and valuation. Accountants can help companies connect, and eventually integrate non-financial and financial information. ―Corporate governance to focus on long term value creation: With companies as the main driver for economic change and their key role in natural capital and geopolitics, accounting and measuring is a tool for to make businesses more sustainable. They help embed sustainability into a company’s strategy, decision making and reporting processes. ―Auditing to provide trust to stakeholders: Accountants provide independent assurance to address stakeholders’ needs for reliable corporate information. They have the skills and abide by the high-quality global standards to increase trust. They enable businesses to achieve their sustainability objectives by identifying areas for improvement and enhance internal decision-making processes*. (…)”

Evidentemente tras las palabras transcritas hay una nueva concepción del oficio contable, en cuanto se aleja de las reflexiones, mediciones e informaciones meramente financieras, así como de los criterios de beneficio repartible.

Ya es tarde para asumir en los pregrados dicha nueva forma de pensar. Nuestros alumnos solo podrán desenvolverse en ese medio si los preparamos para ello.

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