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uando hace ya varios años empezamos a mencionar a [ISAR](https://isar.unctad.org/) hubo más de uno sorprendido. Diríamos que hoy tienen alguna idea. Este organismo se describe así: “*ISAR is the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, the United Nations focal point on accounting and corporate governance matters.*” Creado en 1982, “*ISAR allows for 34 formal members to serve three-year terms. These members include nine African, seven Asian, six Latin American, three Eastern European, and nine Western European and Other States. While sessions are open to all member and observer States of UNCTAD, ISAR is seeking to strengthen the role of formal group members in the ISAR agenda-setting process*.” Así las cosas, celebramos que el país se haya peñizcado y que esté participando activamente en su funcionamiento. Este cuerpo intergubernamental ha marcado el paso a la comunidad contable internacional en asuntos tales como Accounting And Financial Reporting For Environmental Costs And Liabilities, Selected Issues In Corporate Governance: Regional And Country Experiences, Self-Regulation Of Environmental Management, A Manual For The Preparers And Users Of Eco-Efficiency Indicators, Accounting And Financial Reporting Guidelines For Small And Medium-Sized Enterprises (Smega) - Level 2 Guidance, Accounting And Financial Reporting Guidelines For Small And Medium-Sized Enterprises (Smega) - Level 3 Guidance, Disclosure Of The Impact Of Corporations On Society: Current Trends And Issues, Guidance on Good Practices in Corporate Governance Disclosure, Guidance on Corporate Responsibility Indicators in Annual Reports, Practical implementation of international financial reporting standards: Lessons learned, SMEGA – Accounting and Financial Reporting Guidelines for Small and Medium-sized Enterprises, Investment and Enterprise Responsibility Review, Corporate Governance in the Wake of the Financial Crisis, Corporate Governane Disclosure in Emerging Markets: Statistical analysis of legal requirements and company practices, Regulatory and institutional foundations for high quality corporate reporting: Main trends and challenges, Corporate Social Responsibility in Global Value Chains, Key foundations for high-quality corporate reporting: Human resources development challenges, Best Practice Guidance for Policymakers and Stock Exchanges on Sustainability Reporting Initiatives, Key foundations for high-quality corporate reporting: Good practices of monitoring and enforcement, and compliance mechanisms, Model Accounting Curriculum (Revised), Review of good practices on enhancing the role of corporate reporting in attaining sustainable development goals, Key foundations for high-quality corporate reporting: International audit and assurance requirements and good practices in their implementation, The Accounting Development Tool: Building Accounting for Development, Accounting and Financial Reporting by Small and Medium-sized Enterprises: Trends and Prospects. Esto sin contar las publicaciones de los 4 últimos años.

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