E

n el resumen que antecede al artículo [*The effects of national culture on environmental disclosure: A cross-country análisis*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1590%5C1808-057x20221636.ense), escrito por Pinheiro, Alan Bandeira; Oliveira, Marcelle Colares & Lozano, M Belén, publicado por  *Revista Contabilidade & Finanças*; São Paulo Tomo 34, N.º 91, (2023): 1-15, se lee: “*This study aims to answer the following research question: How does national culture affect environmental disclosure in liberal economies? Several previous studies have shown that formal institutions, such as the characteristics of the government, the country's financial system, have an influence on environmental disclosure. However, there is still a gap in the literature on how informal institutions (the country's culture) can influence the behavior of companies. The results of this study provide a solid understanding of environmental disclosure in liberal economies. In these economies, it is common for companies to be more interested in disclosing financial and governance information. Thus, analyzing environmental disclosure in these companies presents an additional gain for the literature. Managers can use our findings to understand how the country's culture can influence their business. The adoption of the Global Reporting Initiative (GRI) disclosure guidelines and the presence of a sustainability committee in the company can help companies achieve better environmental performance. We examined the level of environmental disclosure for a sample of 1,037 companies based in Australia, Canada, Ireland, New Zealand, United Kingdom, and United States of America (USA) for the period 2015-2018. To measure national culture, we used the proposed cultural dimensions by Hofstede (1983): distance to power, individualism, masculinity, aversion to uncertainty, long-term orientation, and indulgence. Our evidence shows that power distance, individualism, and masculinity have a positive effect on environmental disclosure. The results show that in cultures with less aversion to uncertainty, companies disclose more environmental information. Our findings also show us that companies that carry out an environmental disclosure following GRI guidelines disclose more sustainability information. The results show that sectors such as energy, materials, and utilities have greater environmental disclosure.*” Hace más de 40 años, en la Javeriana planteamos la importancia de la cultura contable, que ha avanzado muy poco en este lapso. Puede que haya muchas IES pero la academia no es tanta. Con todo, si tuviésemos la decisión política, estaríamos influyendo en dicha cultura de forma muy notable. Un gran servicio que podría estar prestando la profesión al país sería el seguimiento de la Contaduría y la Contraloría, analizando cuidadosamente la información que producen y difundiendo opiniones serias sobre las acciones del Gobierno Nacional. Con una ejecución equivalente al 90.48% el año pasado se ejecutaron $23.161.070.400 del presupuesto nacional. Según los estados financieros consolidados al 31 de diciembre de 2021, los ingresos ascendieron a $473.112,5 millones de pesos. El resultado del ejercicio fue de $($90.802,8) millones de pesos. La importancia de estas cifras es innegable.

*Hernando Bermúdez Gómez*