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n las conclusiones del artículo *Adopting and adapting sustainability accounting: fit and faith in a family business*, escrito por Rebecca Maughan, publicado en la web por *Accounting, Auditing & Accountability Journal*, ISSN: 0951-3574, Open Access, Article publication date: 19 December 2022, se lee: “*In addition, the potential of SER [social and environmental reporting] to contribute to a transition towards a more sustainable society is being increasingly questioned. In considering the evolution of both SER and EMA [environmental management accounting], this study demonstrates that EMA, rather than SER, supported the internal legitimation of the Group’s actions on the environment and sustainability. Thus, the study lends further support to calls to move away from disclosure as a central focus of accounting studies and to explore how accounting, in particular EMA, can contribute positively to a transition towards sustainability in other ways (Michelon et al., 2020). It would be beneficial to further probe the role of EMA and OI [organisational identity] in organisational change towards sustainability. Identity work can provide a pathway for reinvention and change in response to climate change at an individual level (Wright et al., 2012) and management accounting practices can be an important means of challenging an organisation’s current self-perception (Abrahamsson et al., 2011). In the case of the CC Group, its engagement with sustainability was perceived by the participants to align with, rather than challenge, the Group’s OI. However, for many organisations, substantively engaging with sustainability and sustainability accounting will require individual and collective critical reflection on existing organisational values and principles (Egan and Tweedie, 2018; Wright et al., 2012). Future research could seek to examine the potential for OI work to allow organisations to change and reinvent themselves in response to the evermore pressing environmental crisis and the role that constitutive, performative and representational accounting could play in this process.*” Simplificando nos resulta incuestionable que la administración supera a los informes en lograr que se cumpla un objetivo organizacional. Esto lo comprobamos de muchas formas en Colombia. En otras palabras, así obliguemos a difundir muchos reportes sobre la sostenibilidad, esta solo la alcanzarán las empresas que se administren con ese propósito. Por lo tanto, más que un asunto de contabilidad financiera, deberíamos encomendarlo a la contabilidad administrativa. Pero ese no es el enfoque que actualmente se está respirando por el ISSB. ¿Qué pensará, técnicamente, el CTCP? Según se hizo constar en el acta número 1 correspondiente a la reunión del Comité Técnico De Expertos En Sostenibilidad realizada el 11 de julio de 2023 “*Participar de forma activa y dinámica en la capacidad de medir los aportes empresariales al bien común, directamente relacionado con la incidencia en el cumplimiento de los 17 Objetivos de desarrollo sostenible aprobados por la ONU en el 2015, hacia la búsqueda de una sustentabilidad de bienestar para el planeta, es el objetivo esencial de este comité* (…)”

*Hernando Bermúdez Gómez*