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egún las conclusiones que aparecen en el artículo titulado [*Commentary: Climate-Related Risks Disclosures in the Notes to Financial Statements: Descriptive Evidence from Australia*](https://doi.org/10.1111/auar.12408)*,* escrito por Ao Li, Eric C.T. Lee, First published: 24 August 2023, publicado por *Australian Accounting Review,* Volume 33, Issue 3, Pages: 227-332, September 2023 “*This paper shows that there has been improvement in the consideration and disclosure of climate-related risks in the financial statements of ASX-listed entities in recent years. However, the disclosed information seems to be boilerplate and lacking in detail, possibly not meeting the information needs of financial statement users. As such, we suggest further research is needed to understand how such risks are disclosed and considered in the financial statements, and whether such information meets user needs. ―Some suggested research topics include: ―What are the factors influencing entities’ disclosure decisions for climate-related risks in their financial statements? ―What are the perceived shortcomings of financial statements in communicating information about climate-related risks? ―Are the requirements clear in Accounting Standards regarding whether and how the effects of climate-related risks should be considered when preparing an entity's statements? If so, how to improve? ―What are the reasons for the lack of compliance with the related requirements? ―What are the causes for insufficient disclosure of the effects of climate-related risks? ―What are the information needs of users in relation to climate-related risks information in the financial statements? ―What are the opportunities and challenges for reporting climate-related risks in the financial statements among proprietary entities, not-for-profit private and public sector entities? ―How are the effects of climate-related risks in financial statements identified? ―Although the suggested research topics are constrained to climate-related risks, we also encourage researchers to expand the topics to other types of risks. Academics are encouraged to conduct relevant research to inform the standard-setting on these topics and to contact the AASB Research Centre to discuss relevant research and findings*.” Evidentemente, sin que quepa duda alguna, tratándose de estados financieros de propósito general es necesario satisfacer las necesidades de sus lectores. Este principio de las normas sobre revelaciones en los estados financieros respecto de asuntos propios de la sostenibilidad es difícil porque no puede consistir en manifestaciones muy técnicas que hagan perder comprensibilidad. Nos parece que se debe ser muy claro por qué ciertos asuntos concretos producen o producirán efectos financieros. Los planteamientos abstractos, como clichés, resultan esnobistas. Seguramente unos factores tendrán más efecto en unas entidades y otros en otras. Por ello nos encontramos totalmente de acuerdo con la exigencia de aplicar el concepto de materialidad. Se está hablando de doble materialidad. ¿Será esto financieramente correcto? En todo caso, es evidente e irreversible que se ha abierto un nuevo campo de estudio y práctica que los contadores no pueden pasar por alto.

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