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n *Journal of Accounting & Organizational Change*, Volume 20 Issue 1, aparece el artículo *Strategic management accounting revisited: building on insights from the business model field*, escrito por Robin Roslender, Susan Hart & Christian Nielsen, en cuyas conclusiones se lee: “*At the same time, however, the IIRC also places emphasis on the necessity for future corporate reporting to meet the needs of a growing number of stakeholders, observing that: ―An integrated report benefits all stakeholders interested in an organization’s ability to create value over time, including employees, customers, suppliers, business partners, local communities, legislators, regulators and policy-makers. (IIRC, 2013, p. 4). ―This recognition of customers as a legitimate stakeholder group coheres with the position advanced in Section 4 above, while Section 5 has sought to identify the outlines of a relevant customer information set, something the IIRC’s Framework documents fail to do (IIRC, 2013, 2021). The coming together of accounting’s two principal sub-disciplines in this way, and enriched with some insights from the social accounting and reporting focus, further affirms the promise that SMA’s advocates have asserted over the years, albeit in a form that has not previously been anticipated and one which many management accountants may take some time to appreciate. ―A final observation invites further brief contemplation. In identifying the necessity for IR to meet the information needs of a range of stakeholders, in addition to shareholders and their business associates, the IIRC can be seen as accepting the case for a much-increased extent of accountability by businesses. In a recent paper, Dillard and Vinnari (2019) make the case for moving from accounting-based accountability to accountability-based accounting. The identification of accounting to customers as a further dimension of the SMA concept might also be understood as a means of promoting greater (customer) accountability, one that makes use of a body of information that certainly departs from what many would recognise as accounting*.” Nos crece el alma cuando los contables están pensando en la comunidad y no en el cliente que les paga honorarios. El modelo capitalista, mal aplicado, lleva al egoísmo y produce que la competencia no sea una sana emulación, sino una guerra entre los seres humanos para ganar más dinero. Nos encanta la idea de imbricar la contabilidad de gestión estratégica con la contabilidad financiera, de manera que el pensamiento vaya de las partes vinculadas a las empresas, y no de éstas hacia aquéllas. El simple procesamiento de datos, que incluye su identificación, su clasificación, su valoración, su acumulación, su ajuste y presentación, tiene verdadero valor social cuando es la base del pensamiento contable que sabe derivar de allí innovaciones, emprendimientos, que mejoran la calidad de vida comunitaria. Esto quiere decir que no podemos dejarnos encandilar por los funcionarios administrativos, principalmente los de la Hacienda, ni por los jueces que en lugar de estudiar parafrasean lo que les dicen o leen en cualquier circular, doctrina oficial o discurso político de gobernantes, que no sirven al pueblo sino a ellos mismos y a sus compinches. Los académicos tenemos que insuflar el bien común en los estudiantes.

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