S

tewart Raymond Lawrence, Vida Botes, Eva Collins y Juliet Roper, en su artículo ¿*Does accounting construct the identity of firms as purely self-interested or as socially responsible*? (Meditari Accountancy Research 21.2 (2013): 144-160), manifiestan:

“(…) *The argument in this paper is that accounting systems are not, as they are often portrayed, neutral collectors of objective information as an input to rational economic decision making. They are rather a part of the evolution of the organisation, creating the environment (medium) in which the organization changes. Perhaps, the simplest way of understanding the perspective is to return to the classic paper by Ruth Hines about the nature of accounting in which she argued: "in communicating reality, we construct reality" ([25] Hines, 1988, p. 251). The external environment does not determine accounting practice, but rather accounting practice determines the environment. What elements of the environment are counted as part of the organization, and which parts of the environment are not included in the organization, depends on the application of accounting practice. In her illustration, a river that passes through the organization's physical boundary, and whose waters the organization uses, is not treated as part of the organization ([25] Hines, 1988, p. 251). Accounting creates the fictive entity called an "organization" and its boundaries. There is no physical "reality"* (…)”

“(…) *The tragic consequence of traditional accounting systems is that they assume and make "real" an autopoietic or purely self-interested view of organisations. Social and environmental consequences of decisions are ignored. Traditional accounting systems have drawn strict boundaries around the accounting entity allowing no intrusion of interactions and transactions other than financial. Indeed, accounting itself could be viewed as an autopoietic system, closed and self-referential. Its only concern is its own preservation. Is change a possibility?* (…)”

Con ocasión de la modernización del sistema contable colombiano ordenada por la Ley 1314 de 2009, muchos defensores de la inserción de las normas internacionales han reproducido discursos claramente económicos que se centran en concepciones capitalistas según las cuales lo importante es contribuir al aumento de las utilidades de las organizaciones. Como lo recuerdan los citados autores, “(…) *Friedman (2002) claims the social responsibility of business is to maximise profits, or in more colloquial terms, the business of business is business.* (…)”

De poca monta resultaría la aludida modernización si ella no desembocara en una sociedad más justa y más sostenible. Adviértase que la prosperidad individual no conlleva el bienestar colectivo.

En ese contexto resulta esencial la discusión sobre el “[modelo de negocio](http://www.ifrs.org/Meetings/MeetingDocs/ASAF/2014/May/08A%20Conceptual%20Framework.pdf)” que subyace en las normas internacionales, sobre todo cuando el CTCP ha sostenido que deben someterse a las mismas reglas tanto las empresas *con* como las *sin* ánimo de lucro.

*Hernando Bermúdez Gómez*