

# Proposal for integrated organizational accounting reporting within the SDG framework

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**Abstracts:** Understanding the production of organizational information within the framework of sustainability implies migrating from financial information to integrated information. Therefore, we start from analytical empirical research with a mixed approach, which allows, from the review of the organizational reports included in the database of the GRI global reporting initiative of eleven (11) organizations in Colombia, to propose an integrated accounting report. within the framework of the sustainable development goals (SDGs). The research allows us to conclude thatThe most accurate way to cover sustainability information is to complement financial information with non-financial information. Only in this way is it possible for the organization to achieve each one of the 17 sustainable development goals.

**Keywords:** Integrated Reporting, Sustainability, Financial Information, Non-Financial Information.

## 1. INTRODUCTION

Organizational information practices have migrated from the traditional economic financial report to the production of integrated reports. This has led to the use of global reference standards that promote, under the principle of full disclosure, the declaration and explicit evidence of organizational commitments to environmental management that contribute to preventing adverse impacts on the triple line of results (economic, social, and environmental). This panorama has spread, and its use promotes the generation of reports that include the use of financial and non-financial data in response to the diversity of characteristics that social and environmental life contain and that exceed the possibilities of representation, measurement, presentation and disclosure through current accounting regulatory technical models and frameworks.

Consequently, organizations resort to using standards that are more widely accepted, in an attempt to legitimize their information practices in accordance with social demands, the sustainability agreements emanating from the UN, specifically set forth in the sustainable development goals (hereinafter SDGs). ), its goals and indicators and, the development of tools for the generation of integrated organizational management systems that link interest groups in dialogue about common purposes to guarantee not only the organizational benefit but the common good through actions prosocial that guarantee sustainability.

## 2. MATERIEL AND METHODS

As part of the methodology, an empirical-analytical type of research is used with a mixed approach. To carry it out, the organizational reports included in the database of the GRI global reporting initiative are reviewed, which gives us a total of eleven (11) organizations that in Colombia make their sustainability reports under the most recent version, this being GRI. Standard.

For the study, discourse analysis matrices, constructions of trend graphs and incorporation of criteria related to the SDG have been developed to subsequently derive critical interpretations

through triangulation regarding the closeness or distance they make from the reality that is represented. organizational level. The Analysis Unit is made up of the organizational reports on sustainability of Colombian companies valid for 2021. The Work Unit is made up of the categories and indicators reported in accordance with the GRI Standard guide as this is the most widely accepted and the most recent standard used in Colombia. . In the study carried out by(Mesa Velásquez, No. 79. Medellín, July-December 2021), the author indicates that the main documentary sources for the analysis of non-financial information are the annual reports Castilla y Gallardo (2016), the annual reports Herrera (2013) (p.268). Thus established, the population is intentional and non-probabilistic, in accordance with the previously established characteristics and corresponds to 11 organizations that have reported for 2021 in Colombia according to the GRI database. <https://database.globalreporting.org/search/>. Therefore, since it is a small population, the sample will be the same.

### **3. RESULTS AND DISCUSSIONS**

#### **3.1. Accountability Practices: From Accounting Standards to Integrated Standards.**

In the global context, the use of a common language has spread for businesses whose main preparation framework is constituted by international financial reporting standards, as it is considered the highest quality in terms of the relevance of the information incorporated (materiality) and the reliability in measurement. This trend has spread and in Colombia, since the issuance of Law 1314 of 2009 and the subsequent regulatory decrees for each of the groups of preparers of financial information, compliance with this globally accepted framework is accepted as mandatory. In accordance with (Suárez Rico, Gómez Villegas, & García Benau, 2021)The multi-stakeholder approach of the GRI has taken on greater prominence since the G4 guide, which offered the principles of content and quality of information on sustainability, among which are the inclusion of interest groups and materiality (GRI, 2014 ) (p.109). The researchers conclude that much of the information produced does not meet the expectations of broad interest groups and the managerialist approach to disclosure adopts a position that gives preponderance to the financial interests of investors.

In the same sense, there is a concern among interest groups that go beyond those current or potential providers of capital and who request a greater volume of information that goes beyond the financial vision to transcend the integrative vision of sustainability; dynamic that results in the widespread use of standards that are understood, like IFRS, to be those of greater acceptance, due to their rigor in the information that is included and the interest in improving accountability practices by incorporating non-financial information. This is confirmed Regarding non-financial information in your study (Barahona & Patiño, 2021) indicate that they are presented in reports on Corporate Social Responsibility, Sustainability, Corporate Governance, and social and environmental performance reports. However, there is great heterogeneity in the form, quantity and quality of what organizations present depending on the interests and demands in each country (p.195). Consequently, this informational aspect of course implies an interaction of the organization in its different subsystems; The managerial and the financial have a relevant interaction as the decisions about the organization will have economic, social, and environmental influences, recognizing their impact on society. In accordance with (Suárez Rico, Gómez Villegas, & García Benau, 2021)

Colombia is one of the pioneer countries in the production of corporate sustainability information, based on the guidelines of the Global Reporting Initiative (GRI) (Ariza-Buenaventura, 2012; Gómez and Quintanilla, 2012), being the second country in the region in sustainability reports in 2016, after

Brazil and ranking internationally above Spain, Italy and the Netherlands (GRI, 2019b). According to these authors Since the early 1990s, social and environmental accounting has taken a central role in the generation of information for stakeholders.

One of the issues declared in accordance with the GRI guidelines in sustainability reports corresponds to who the organization's interest groups are. This responsibility that is assumed implies ethical positions regarding the relationship with the multi-users of the information generated. In this context, the authors (Suárez Rico, Gómez Villegas, & García Benau, 2021)they express that. In this context, stakeholder engagement becomes a way to identify and incorporate the expectations of interest groups in the management and dissemination processes of sustainability information, by private companies and public entities. (p.131). They also express that the logic of standardization could go against the expectations of stakeholders who seem to demand differentiation between sustainability information from the public and private sectors and, within them, considering the variety of regional contexts, sectors and the diversity of socio-environmental conflicts (p.132).

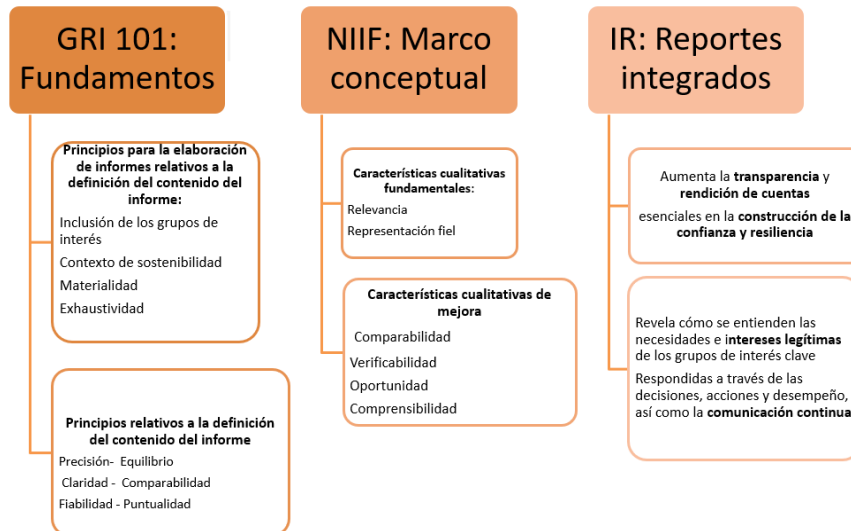
A fundamental strategy of companies where it is possible to collect information about corporate social responsibility and their commitment to the sustainable development of the country are integrated reports, or sustainability reports. For the company Deloitte (2018), a sustainability report or report is a document aimed at the stakeholders of an organization that contains information on the economic, environmental, social and governance performance of the organization. In accordance with (León, Montesinos, & Dasi, 2021)SR practices were initially adopted by companies to contribute to SD. In this understanding, the issues related to the assurance of non-financial information, environmental audit scenarios and reports in the sustainability framework open a promising scenario for the field of accounting professional performance, since the dialogue with interest groups and its organizational committees is a requirement that underpins the legitimacy of incorporated in organizational reports.

In line with what has been expressed, the authors (Rincon Novoa, Rojas Berrio, & Garcia Peña, 2021)indicate that the development of annual financial and non-financial information reports has been positioned as a fundamental issue to be included within the regulator's field of action in international contexts (p.227). Additionally, a relevant finding of the study indicates that, in Colombian organizations, environmental committees have not taken a strategic role in corporate governance decision-making (p.241). Another of the contributions raised by this study is that the contributions raised by this study focus on showing that the accountability process should not only be seen as an information requirement that is normatively expected to come into force, but that it represents an opportunity for organizations manage their relationship with interest groups and generate strategies to align their efforts in the search to position themselves in the market (p.243).

### **3.2. Inventory of Organizational Standards Related to Sustainability.**

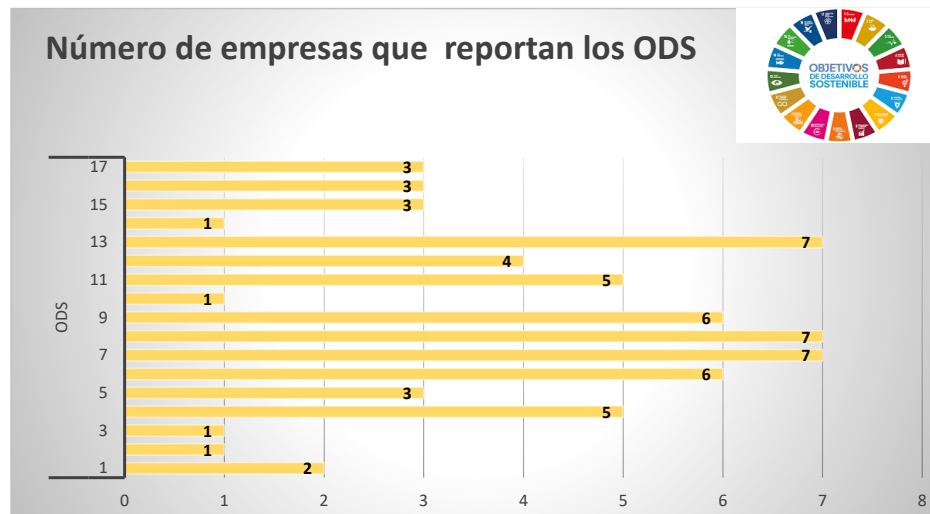
To prepare and publish sustainability reports, companies, and organizations in general use the Global Reporting Initiative methodology, better known as the GRI report. Originated by the non-profit organization that bears the same name, whose purpose is to promote the preparation of sustainability reports in all types of organizations. It is currently the most used guide internationally for preparing these reports. GRI maintains global strategic alliances and actively participates with other relevant global initiatives such as the Sustainable Development Goals, the United Nations Global Compact, the International Organization for Standardization (ISO), among others” (Deloitte, 2018) with an additional value that is the integration of data related to strategic sustainability with other important

economic and accounting data since sustainability is increasingly relevant due to the constant changes that companies and society in general will have.



Source: Sánchez (2020)

For the purposes of the investigation and, based on the review carried out of the most recent reports recorded in the GRI platform by Colombian companies, one of the criteria being the most recent version, a total of 11 organizations were found reporting under this methodology. An analytical review of the sustainable development objectives declared in the sustainability reports by the companies was carried out based on the analytical review of the companies.



Source: The researcher based on reports from GRI Standard organizations

In this graph it is possible to indicate the link that Colombian companies make not only to the GRI trend as a reference standard in relation to sustainability, but also their alignment to the SDGs as a framework for the contribution to their goals and indicators as established. by the UN. This supports the finding of(Suárez Rico, Gómez Villegas, & García Benau, 2021)who indicate that Colombia is one

of the pioneer countries in the production of corporate sustainability information, based on the guidelines of the Global Reporting Initiative (GRI) (Ariza-Buenaventura, 2012; Gómez and Quintanilla, 2012), being the second country in the region in sustainability reports in 2016, after Brazil and ranking internationally above Spain, Italy and the Netherlands (GRI, 2019b). According to these authors Since the early 1990s, social and environmental accounting has taken a central role in the generation of information for stakeholders. Faced with this, one of the organizations that has gained the greatest recognition in the development of a conceptual framework for the preparation of sustainability information (Gómez and Quintanilla, 2012) and for issuing the most globally accepted standards (GRI, 2019a) is the Global Reporting Initiative.

On the other hand, based on the comparative analysis of the ends and means that are used in the preparation of sustainability reports, it is important to limit the inclusion that organizations make of interest groups, based on what is contemplated in the 200 guides. of GRI in which the need for these to be explicitly declared is expressed, from the annual reports prepared the consolidated one that is graphed below was obtained.



Source: The researcher based on textual analysis of GRI reports

From the above, we can deduce a clear prevalence of interest groups with influence and economic control in the organization through the regulatory channel (State/Government), the productive channel (employees/collaborators) or the purchasing and consumption decision channel (Community). /society). The findings of others that are not declared usually include social groups such as: local institutions, industries and the private sector, NGOs and cooperation organizations, media and opinion leaders, political parties and movements, academia, and other international actors.

In relation to the purposes (purposes) served by the contemplated sustainability reports, the contents of sustainability reports were filtered through the annual reports with the textual expressions: purpose, purpose, objective, the consolidation of which the vision indicates. oriented more towards accountability than towards the responsibility of the organization as a premise of its actions, which disputes the motivations has when generating reports towards sustainability. With the understanding that the purposes associated with factors of ecosystem balance, intergenerational equality or explicit definition of adherence to information practices within the framework of the SDGs are the exception to the rule in the cases studied; It could be indicated that this is an exercise in greenwashing the organizational image rather than a real awareness of the effects that its actions have in the face of each of the challenges contemplated in this global framework.

On the other hand, considering that the regulatory framework in Colombia has classified as group one (1) companies whose economic development scenario is international, large, regularly listed on the stock exchange, which imposes on them a public obligation to accountability. This statement is an obstacle to recognizing the real reason for the dynamic of incorporating sustainable practices in the organization towards its internal and external interest groups, in other words, it is what is expected of this type of organizations and the work of the organization in the field of obligation rather than voluntariness to incorporate practices aligned with the SDGs.

Finally, being two complementary but consistent reference frameworks in their foundation, both the GRI standards and the IFRS propose the prevalence of materiality as a criterion of rationality in the information that is incorporated, which, complemented with full disclosure, is expected to guarantee transparency about organizational effects. The research reveals a clear distancing from both purposes as the interests of users who provide capital continue to be privileged, other groups are included only in a consultative manner but not as a relevant input for the design and incorporation of practices for defining relevant issues. only for the organization, but for society and with it, its integral sustainability.

In this context, the research is based on the most recent report prepared through the standard version, as this is the most recent in this reference framework, and a review of the incorporation of its criteria is generated in the case of the 11 companies. In the case of Colombia, they report their reports in the GRI database as of 2021 (date of completion of the report). To process the information, the Excel statistical module, data analysis and graphs, is used, all with a view to assessing the relationship between the corporate purpose, the impacts derived from the organizational activity and the way in which corresponds to the explicit statements made by the companies listed below:

Number of organizations	Business name
1	Cerrejón Responsible Mining
2	Argos Group
3	BVC
4	Gases of the West
5	CELSIA
6	DRUMMONT LTD
7	Bogotá aqueduct company
8	University Foundation of the Andean area
9	Nutresa Group
10	Bogotá Energy Group
11	Sodimac Colombia SA is

Source: the author based on GRI database

For comparison and verification, the compliance verification matrix was prepared and incorporation of the criteria that should be incorporated in accordance with Guide 300: GRI environmental information; For each report, the number of indicators that are incorporated regarding material topics has been analyzed, as well as the units of measurement, concepts and goals that have been established by the organizations. In accordance with (Global Reporting Initiative, 2016)In the context of the GRI Standards, the environmental dimension of sustainability relates to the impacts of organizations on living and non-living natural systems, including land, air, water and ecosystems (p.4)

### 3.3. Proposal Generation: Organizational Reports in Accordance with Sustainable Development Objectives.

Based on the theoretical reviews carried out in the first section and considering the development at both the institutional level of reference standards that promote the incorporation of sustainability as one of the pillars to inform the management of the organization, this closing chapter proposes the development of an organizational report that considers, among others, the proposed goals and indicators and the Sustainable Development Goals as 1 of the medium-term scenarios for both organizations and the development of countries.

For this construction, it is considered that there are more standardizing tendencies than the proposals generated by Latin American academics, who, based on a critical and reflective review of institutional positions, advocate for the recognition of diversity, differentiation and cultural aspects typical of the life of the territories. and in which the organizations are inserted. That is why accounting, as part of the language through which organizations extend dialogues that allow the understanding of the impact that decisions based on the triple line of results generate on the different interest groups, also requires reconfiguring the meaning, sense, informed practices of inclusion of not only economic but also social and environmental facts through not only monetary but also non-monetary methodologies.

The trend of standardization of information practices promotes high quality and the participation of different interest groups, in the generation of the ends-means relationship to fulfill the task of full disclosure, defense of the public interest and generation of social distrust. This section is structured in the first instance in a succinct presentation of the contributions made by the constructions of some of the accounting researchers who bet, among others, on practices aligned with bio accounting such as comprehensive accounting, accounting for a decent life, and the incorporation of indicators. and metrics do provide visibility and recognition to the multidimensional defects that the organization's management generates on the social and economic environmental wealth.

#### 3.3.1 Understanding The Needs of Users, For The Structuring of Accounting Reports On Sustainability.

With the aim of generating recognition of the constructions carried out in the field of recent development at the accounting level as a result of the reflections on the need to mobilize traditional practices Asia, very good scenarios that move from the intention of The preparer of accounting information with a view to to compliance with financial reporting standards Asia the social legitimation of information practices that give meaning to accounting knowledge a generator of social trust in the different interest groups, below are the contributions that in the field as well as the needs covered with respect to sustainability as well as the conceptual categories that must be included according to or in the results obtained in different methodological proposals for this.

Authors	Proposed methodology	Informational purpose	Conceptual categories
Andrea Vaca López (2021)	State of sustainability of a decent life	Facilitate the systematization of the relationship between social practices and the constellations of the meaning of sustainability, present a unity of value of the ways of living and make visible the experiences and expectations of the sustainability of a decent life as a possibility of a better world. (p.147)	Personal satisfaction Emancipatory education Wealth redistribution Nature Restoration Care economy Social equity Food sovereignty Optimal cities Democratic participation

<p>Gallego, J. et al.(2020).</p>	<p>Common cultural and environmental heritage report</p>	<p>improvement in the traditional qualitative characteristics of reliability accounting as a faithful representation of reality and full disclosure in the presence of transparency conditions that clarify the organizational facets that have remained in the shadow of the traditional financial accounting vision (p.90).</p>	<p>Social practices Local development practices Informative legitimacy Community Territory Socio-environmental conflicts</p>
<p>Rodriguez, J. Sánchez, M. Sánchez, V (2020)</p>	<p>Conceptual structure of environmental accounting accounts in the leather sector</p>	<p>The proposal to incorporate conceptual elements of environmental accounting accounts in the tannery sector is qualitative. In accordance with the approaches expressed above, accounting as a scientific discipline must urgently propose accounting models and systems that include the environmental variable (p.84)</p>	<p>Wastewater with high pollution load Input consumption Electrical and thermal energy consumption Water consumption Generation of atmospheric emissions wastewater effluent Solid waste</p>
<p>Suárez-Rico, Y., Gómez-Villegas, M., &amp; García-Benau, M. (2021)</p>	<p>The usefulness of sustainability reports in public and private entities in Colombia: the perception of stakeholders</p>	<p>Characterize the expectations and perception that various stakeholders have about the usefulness of sustainability reports issued by public and private organizations in Colombia (p.106).</p>	<p>% employed in teleworking Support for internal job promotion Organizational climate Relationship between worker and company objectives Support for victims of the conflict already reinserted. Environmental Culture in the Organization Result of environmental impact studies Tax compliance, transparency in tax matters Innovation in processes and clean production Salary/fee allocation to key personnel in control matters such as Statutory Auditor Social and Environmental improvement strategies SDG compliance level Level of participation of employees and stakeholders in decisions Transparency index Anti-corruption practices % arborization Positive Environmental Effects Biodiversity Respect for gender diversity Diversity and equal opportunities Local Communities Quality of life index - community well-being before and during operation Local Communities</p>



Mejía, S. Serna, M.(2019)	Bioaccounting statements and reports	It emerged in response to the need for protection, conservation and sustainability of environmental wealth, for which it had to be based on ethical visions that conceive the defense of life in all its manifestations as a good object of protection and motor of moral action, a conception that far from any dogmatic pretension (p.21)	Protection, Conservation and/or Dynamic preservation of the environmental, social and economic wealth that organizations control.
Franco, R. (1998).	Comprehensive accounting model	It is based on accounting principles (theory level), and is structured in objectives, characteristics, definitions, functions, particular standards and technical standards applicable to information subsystems as illustrated by the Comprehensive Accounting Model (p.70)	Countermetric information

Source: the author based on the cited theorists

As can be seen, the proposals are clearly, as well as the sustainable development objectives (hereinafter SDG), seek to be integrative in that their approach, while advocating sustainability, addresses information coverage and diverse contextual needs. Therefore, this proposal will take as a reference based on the reviews that have been carried out on the sustainability reports of organizations in Colombia, whose preparation basis is the global reporting initiative (hereinafter GRI); the proposals made here. With the understanding that the intention is to contrast the methodologies, variables and conceptual categories so that the proposal stated here, in addition to responding to the SDGs as a lighthouse that guides the organization's action, also considers the purposes and means served by accounting and must attend to include them as part of their information practices.

### 3.3.2 Measurements and Indicators to Include

With the understanding that the SDGs set goals and compliance indicators, on which the United Nations (UN) develops compliance monitoring and control; By declaring them part of their organizational management, organizations adhere to this methodology. Regarding the production of information on sustainability, specifically SDG 12: Responsible production and consumption, it implies for organizations to incorporate compliance with those specifically related to the generation of this information, which is recorded in goal 12.6: encourage companies, especially large companies and transnational companies, to adopt sustainable practices and incorporate sustainability information into their reporting cycle. Maintaining a high volume of production of information on sustainability does not constitute per se a guarantee of compliance with the SDGs. The issue in this aspect lies in the fact that the indicator only consults the number of organizations that produce it, but not the legitimation, validation, and way in which the characteristics of full disclosure and inclusion of interest groups are improved. Discussion that bases both this research and those that are taken as the basis for this report proposal. The coexistence of financial and non-financial information can be indicated, which together contribute to improving transparency and the degree of trust regarding sustainability management at the organizational level.

In the case of the organizations under study, a greater degree of linkage to some of the SDGs may be indicated, mainly based on their economic sector, degree of environmental impact based on their productive activity and the materiality that has been identified according to the organizational management philosophy. The result shows that of the 12 Colombian organizations that produce

sustainability reports for 2020, 7 of them declare to incorporate the SDGs: 7- Affordable and non-polluting energy; 8- Decent work and economic growth; and 13- Climate action. These issues have been presented as a breakdown of the criteria to be considered within the framework of GRI 300 in the previous section. To this end, the proposal is presented to complement the indicators that have been identified as financial or non-financial by accounting researchers, with those suggested by the GRI standard, in recognition of the need to generate reports that meet the purpose not only of respond to what is expressed by international organizations, but also the conditions of the national context.

As a product of the research, the review of organizational cases in the field of sustainability information yields an interesting result, in that the effort to adhere to standardizing practices focuses the organizational effort on being accountable for those SDGs that are specifically addressed. can account for the direct action of the organization. The structure of the report has been developed considering the criteria considered throughout the research, namely: SDG, interest groups, dimension to which the report adheres according to the T3C (Economic, social, environmental), reference standard and criteria that are incorporated in each case for the SDGs. Additionally, the link of the SDGs with respect to the IFRS accounting reference framework is presented, indicating the economic facts that are included on account of the applicable standards in each case and, as a complement, the non-financial accounting information that can be included according to the aspects evidenced as deficiencies in the reports that have been the subject of the study.

Below are the conventions, references to specific terms that must be understood for the construction of the integrated ODS = RICODS accounting report with financial and non-financial information:

SDG= Each of the 17 indicated by the UN for the analysis of commitments to sustainability. In the case of the report, the graphic representation of each one is used.

The analysis indicates that organizations that produce information based on the most widely accepted framework (GRI) mainly generate information on 5 of the 17 SDGs.



On the other hand, the reference standards that are the object of analysis for their association with each of the SDGs are indicated, which correspond to:








GRI 300= Environmental indicators of the global reporting initiative

INF.FRA (NIIF)= Corresponds to the financial information that can be incorporated in association with the economic facts that can be linked to each of the SDGs within the framework of the IFRS.

INF. NO FRA (Accounting) = Each of the dimensions or categories of analysis that can be included in organizational reports that account for complementary facts to financial information and allow legitimizing organizational management in the field of sustainability from each of the SDG











Interest groups = They correspond to people or groups related to the organization that may be directly or indirectly interested in the effect of its management on sustainability within the framework

of the SDGs. According to the reports and statements made, for the analysis the conventions and groups used are:














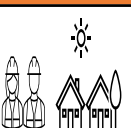
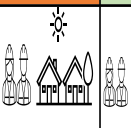
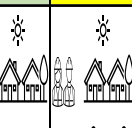
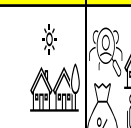
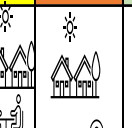
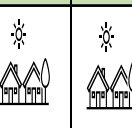
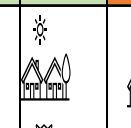

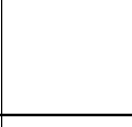

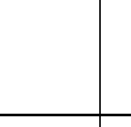
GRUPOS DE INTERÉS DECLARADOS							
Categoría	Colaboradores/ Empleados	Socios/Accionistas	Clientes/Usuar ios	Proveedores/ Acreedores	Gobierno/Esta do	Comunidad / Sociedad	otro
Convención							

T3C= Corresponds to the three-dimensional theory of accounting, which within the framework of the SDGs recognizes the multiplicity of relationships between accounting and each of the SDGs in the triple line of results: environmental (AMB), social (SOC) and economic (ECO) from bioaccounting (accounting for life).

Below is the result of comparing each of the reference standards with the SDGs, starting with the GRI 300 framework.

Marco referencial	 6	 7	 10	 12	 15
ODS	6	7	10	12	15
T3C (ECO-SOC-AMB)	AMB	AMB	ECO	ECO	AMB
Grupos de interés que se impacta					
<b>GRI 300</b>	303-1 – Extracción de agua.	302-1 – Consumo de energía dentro de la organización.	307 Cumplimiento ambiental	301-1 – Materiales utilizados por peso o volumen.	304 Biodiversidad
	303-2 – Fuentes de agua significativamente afectadas por la extracción de agua.	302-2 – Consumo de energía fuera de la organización.	307-1 – Incumplimiento de las leyes y regulaciones ambientales	301-2 – Materiales de entrada reciclados utilizados.	
	303-3 – Porcentaje del volumen total reciclado.	302-3 – Intensidad energética		301-3 – Productos recuperados y sus materiales de embalaje.	
	306 Efluentes y Residuos	302-4 – Reducción del consumo de energía.		308 Evaluaciones ambientales de proveedores	
		302-5 – Reducción de las necesidades energéticas de productos y servicios.			
		305 Emisiones		308-1 – Porcentaje de nuevos proveedores que fueron seleccionados utilizando criterios ambientales.	
				308-2 – Impactos ambientales negativos significativos reales y potenciales en la cadena de suministro y medidas tomadas.	

For its part in the review of the association of the IFRS standard with the SDGs, the result is presented below:

Marco referencia													
ODS	1	2	5	6	8	9	10	11	13	14	15	17	
T3C (ECO-SOC-AMB)	SOC	SOC	SOC	AMB	ECO	ECO	ECO	SOC	AMB	AMB	AMB	SOC	
Grupos de interés que se impacta													
INFORMACION FINANCIERA NIIF	Partidas relacionadas con beneficios a empleados NIC 19	Recursos invertidos en programas sociales (PAE)	Incentivos (beneficios a empleados de largo plazo)	Gastos por naturaleza o inversión por programas de bienestar, seguridad y salud en el trabajo; Descuentos otorgados	Costos que se incluyeron en inventario producto de insumos	Gasto impuesto sobre la renta	Provisiones por control y restauración ambiental	Provisiones por control y restauración ambiental	Provisiones por control y restauración ambiental	Bonos verdes,	Provisiones por control y restauración ambiental	Provisiones por control y restauración ambiental	
		NIC 1	NIC 26	NIC 1	NIC 19	NIC 2	NIC 12	NIC 37	NIC 37	NIC 37	Índices de sostenibilidad, Capacitaciones de sostenibilidad, Dow Jones Sustainability	NIC 20	NIC 37

Compared to the non-financial accounting information framework, the result is presented below:

Marco referencia																		
ODS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
EC (ECO-SOC-AMB)	SOC	SOC	SOC	SOC	SOC	AMB	AMB	ECO	ECO	ECO	SOC	ECO	AMB	AMB	AMB	SOC	SOC	
Grupos de interés que se impacta																		
INFORMACIÓN NO FROS (Contables)	Equidad social	Soberanía alimentaria	Índice de calidad de vida-bienestar las comunidades antes y durante operación	Educación emancipadora	Satisfacción personal	Consumo de agua	Ciudades óptimas	% empleado en teletrabajo	Consumo de insumos	Redistribución de la riqueza	Comunidad	Legitimación informativa	Cultur. Medio ambiental en la Organización	Biodiversidad	% arborización	Participación democrática		
					Economía del cuidado			Clima Organizacional	Consumo de energía eléctrica y térmica		Territorio	Índice de transparencia	Resultado de estudios de impacto ambiental	Protección, Conservación y Preservación dinámica de la riqueza ambiental que las organizaciones controlan.	Efectos Ambientales Positivos	Prácticas sociales		
				Respeto por diversidad de género		Efluentes de aguas residuales		Relación entre objetivos del trabajador y de la compañía	Generación de emisiones atmosféricas		Conflictos socio ambientales	Prácticas anticorrupción	Agua residual con alta carga de contaminación		Biodiversidad		Protección, Conservación y Preservación dinámica de la riqueza ambiental que las organizaciones controlan.	
				Diversidad e igualdad de oportunidades				Asignación salarial honorario a personal clave en materia de contable y Revisor Fiscal	Desechos sólidos	Cumplimiento tributario, transparencia en materia tributaria	Estrategias de mejoramiento Social y Ambiental	Protección, Conservación y Preservación dinámica de la riqueza económica que las organizaciones controlan.	Protección, Conservación y Preservación dinámica de la riqueza ambiental que las organizaciones controlan.	Restauración de la naturaleza	Protección, Conservación y Preservación dinámica de la riqueza ambiental que las organizaciones controlan.	Prácticas de desarrollo local		Protección, Conservación y Preservación dinámica de la riqueza social que las organizaciones controlan.
								Apoyo a la promoción laboral interna	Innovación en procesos y producción limpia			Información contable		Restauración de la naturaleza				

Finally, the proposal for an integrated report of financial and non-financial information in the framework of the SDGs is presented.

Marco referencial	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
ODS																		
ETC (ECO-SOC-AMB)	SOC	SOC	SOC	SOC	SOC	AMB	AMB	ECO	ECO	ECO	SOC	ECO	AMB	AMB	AMB	SOC	SOC	
Grupos de interés que se impacta																		
<b>GRI 304</b>						301.1 - Consumo de energía dentro de la organización. 301.2 - Fuentes de agua significativamente afectadas por la extracción de agua. 301.3 - Porcentaje del volumen total energético. 302.1 - Consumo de energía fuera de la organización. 302.2 - Consumo de energía fuera de la organización. 302.3 - Intensidad energética. 302.4 - Reducción del consumo de energía. 302.5 - Reducción de las necesidades energéticas de productos y servicios. 306 Efluentes y Residuos 305 Emisiones					307 Cumplimiento ambiental 307.1 - Incumplimiento de las leyes y regulaciones ambientales							
<b>INF.FRA (NIF)</b>	Prácticas relacionadas con beneficios a empleados (NIF 8)	Recaudos invertidos en programas sociales (PAE)			Beneficios (beneficios a empleados de largo plazo)	Gastos por funciones relacionadas con servicios de		Inversión por programas de bienestar, seguridad y salud en el trabajo. Descuentos otorgados	Costos que se incluyen en el producto de	Gasto impuesto sobre la renta	Provisiones por control restauración ambiental		Provisiones por control restauración ambiental	Provisiones por control restauración ambiental	Provisiones por control restauración ambiental	Índices de sostenibilidad. Cálculos de sostenibilidad Dow Sustainability	Provisiones por control restauración ambiental	
		NE 1			NE 2a	NE 1		NE 9	NE 2	NE 12	NE 17		NE 17	NE 17	NE 17	NE 26	NE 17	
<b>INF.NO FRA (Contable)</b>	Equidad social	Soberanía alimentaria	Índice de calidad de vida - bienestar de las comunidades antes y durante operación	Educación emancipadora	Satisfacción personal Consumo de agua Economía del cuidado Respeto por diversidad de género	Consumo de agua Efluentes de aguas residuales Diversidad e igualdad de oportunidades	Ciudades óptimas	% empleado en teletrabajo Clima Organizacional Reducción entre objetivos del trabajador de la compañía Asignación salarial honoraria a personal clave en materia de comisiones Apoyo a la producción laboralmente Nivel de participación de empleados y stakeholders en decisiones	Consumo de energía eléctrica y térmica Generación de emisiones atmosféricas Desechos sólidos Innovación en procesos y producción limpia	Redistribución de la riqueza Consumo de energía eléctrica y térmica Generación de emisiones atmosféricas Cumplimiento tributario, transparencia en materia tributaria Innovación en procesos y producción limpia	Comunidad Ambiental	Comunidad Ambiental	Comunidad Ambiental	Comunidad Ambiental	Comunidad Ambiental	Comunidad Ambiental	Comunidad Ambiental	

GRUPOS DE INTERÉS DECLARADOS							
Categoría	Colaboradores/ Empleados	Socios/Accionistas	Cientes/Usuarios	Proveedores/ Acreedores	Gobierno/Estado	Comunidad/Sociedad	Otro
Convención							

As can be seen, the proposal is structured considering not only the reference standards that have been generally accepted worldwide and, in the case of Colombia, correspond to GRI; The development trend in the field of socio-environmental accounting is also used for its preparation, both at a financial level with the current normative accounting technical frameworks (IFRS) and the theoretical and methodological constructions in the field of emerging non-financial accounting.

## CONCLUSIONS

The organizations under investigation use the GRI standards as a framework of reference as the most widely accepted framework because it is widely used worldwide, as well as being aligned with UN policies regarding sustainability through the SDGs. Regarding the aspects that need to be considered for the analysis of sustainability reports for accounting purposes, it is important to consider the IFRS standards given the clear link between their conceptual framework and GRI; however, it continues to be a topic of important study and consideration of the way in which materiality and full disclosure is defined, as well as the assurance of information generated through sustainability reporting by organizations.

A trend towards the generation of information on sustainability is evident in Colombia; in it, it is possible to indicate the organizational intention to adhere to globally accepted practices. In the accounting framework, the developments are still of recent development, therefore, it is important to maintain vigilant study of the initiatives that IASB as the issuing body of IFRS is developing through the Sustainability Accounting Standards Board (IASSB). , which in alignment with the SDGs propose the use of complementary financial and non-financial information.

From the review of the reports, it is possible to indicate an excessive use of rhetoric, with a persuasive and dissuasive intention to the recipient. Although inclusive language is used, the evidence shows a clear exclusion of users who have high influence and organizational power. This is notable in aspects such as the linguistic barrier that reporting in English can represent, the use of technical language and expressions that are difficult for the reader to understand. The use of stakeholder theory must be reconsidered with a shift from the perspective of the recipient rather than the issuer of sustainability reports. It is notable that both in the identification stage that these last constructions make with the SDGs as a reference, and in the proposal that is left in this research, the most accurate way to cover sustainability is the complementation of financial information with non-financial information. financial. Only in this way is it possible for the organization to achieve each one of the 17 sustainable development goals.

On the other hand, the three-dimensional theory of accounting facilitates the conjunction in the triple line of organizational results, which in the framework of the SDGs and for the purposes of this research, establishes a degree of affinity in 8 of the 17 established by the UN which correspond to 47% of the total SDGs in the social category; 4 out of 17 in the economic category which is equivalent to 34% and 5 in the environmental category which is equivalent to 29%. This allows establishing the relevance of the change in the form of communication of organizational reports, from the traditional financial-economic one, towards the integrated one in the triple line, which promotes a broader and more integrative vision of the business information generation process, in the line of meet the demands of a more restless social environment that is aware of the multiple effects that business activity has on these three aspects.

Regarding the interest groups that are impacted, given that organizations declare them based on the investment or economic effect they generate in the specific group, it is not surprising that it is precisely in the SDGs that are most related to this dimension where there is a greater number of interest groups impacted, such is the case of the SDGs: 8, 9, 10 and 12; same that have been related to the economic category and that manage to impact the 6 interest groups declared by the companies, namely: Collaborators/employees, partners/shareholders, clients/users, suppliers/creditors, government/State, community/society. This results in the need to align the organization's objectives in economic and financial terms with those of sustainability, an issue that would imply greater coverage of the expanded interests of the groups served by its business activity.



In the IFRS environment, although it is not desirable to monetize or convert sustainability into a financial measurement; It is desirable that the impacts that pass through this sphere be recognized in accounting. According to the study, the regulatory framework in question allows us to account for the effects in this way in 12 of the 17 SDGs, which implies a degree of correspondence of 70%. It is important not to make a wrong reading of this result, since although IFRS makes it easier to understand the impact that the organization has at a financial level, as has been established throughout the research, this view is not enough given the multiplicity of dimensions that encompass sustainability as the ultimate purpose of the SDGs.

Finally, it is worth highlighting that the indicators proposed through non-financial accounting information cover the 17 SDGs, which on the one hand also allows them to serve as a mirror to faithfully reflect the impact that the organization generates on the environment, serving everyone. interest groups and as a guarantor of public interest in the intention of legitimizing information practices on sustainability. Therefore, organizations need to make use of both standardizing practices and those that facilitate understanding and articulate dialogue with the different groups impacted by their activity.

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