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“Reporte de responsabilidad social y desarrollo sostenible: La relevancia de una contabilidad financiera, social y ambiental”

Título del Trabajo

Complementar, contestar, dialogar y emancipar: Una aproximación a la literatura sobre contabilidad exterior.

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Abstract

This paper approaches and discusses the literature on external accounting: entity accounting produced by external entities. It is argued that such accounting is necessary in view of the need to improve forms of social control and accountability. The literature is classified into four categories coming both from the same review and from the discussion with it: Systematic, Partisan, Dialogical and Emancipatory. The conclusion is that there are various mechanisms and objectives by which external accounting can be carried out. The need to carry out more systematic reviews of external accounting in Colombia is raised, as well as more research into the forms of external accounting existing in the country.

Keywords: External accounting; Accountability; Social and Environmental accounting; Emancipatory accounts.

