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

Título del Trabajo

La divulgación de la información social, evidencias de su relación con la gestión organizacional.

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Abstract

The predominant voluntary nature of the disclosure of social and sustainability information, and the high dependence on management's discretion, justify the proposal of a tool for its monitoring. The proposed disclosure index, ISOC, facilitates the evaluation of the quality of these disclosures based on the greater or lesser alignment with the minimum material content defined by GRI Standards. Also contemplate the initiatives associated with a possible contribution to the achievement of the global objectives of sustainable development, ODS, as regards the social dimension.

This research describes, using the content analysis technique, the performance of the management regarding the voluntary disclosure of information.

Using the content analysis technique, the research describes the performance of the managements with respect to the voluntary disclosure of the information under study. The index can be applied for any sector of activity.

Its application in the analysis of information disclosed by listed financial entities, revealed in its Directory Memories, shows a lack of will and commitment to accountability on material social and sustainability aspects.

The analysis of the index and its disaggregation reveal gaps and opportunities for their improvement that contribute to the work of management and analyst.

Keywords: index - social information– sustainability- voluntary disclosure

