



# Capital Intelectual y Responsabilidad Social Corporativa: El Papel del Sistema de Información Contable (Spanish Edition)

*Francisca Tejedo Romero*

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En este trabajo se pretende analizar el papel que desempeña el sistema de información contable ante los nuevos desafíos de la información corporativa relativa al Capital Intelectual y a la Responsabilidad Social Corporativa. Todo ello viene motivado por los cambios acaecidos en los modelos de gestión empresarial dirigidos a la generación de valor de manera sostenible, donde el conocimiento (Capital Intelectual) se ha convertido en el principal factor de producción unido al interés suscitado por un desarrollo sostenible en el desempeño de la actividad productiva empresarial (Responsabilidad Social). Bajo este escenario, se ha producido una creciente demanda de información relativa a los factores claves de éxito en las empresas, así como información relativa a preocupaciones sociales, medioambientales y económicas. Por ello, la contabilidad juega un papel fundamental como generadora y suministradora de información.

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