



CASE STUDIES

Practical Implementation of Core Indicators for Sustainable Development Reporting

VOLUME 1



UNITED NATIONS



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LIST OF ACRONYMS

Acronym	Definition
CSR	Corporate Social Responsibility
ESG	Environmental, Social and Governance
FSSS	Federal State Statistics Service of the Russian Federation
GDP	Gross Domestic Product
GRI	Global Reporting Initiative
IFRS	International Financial Reporting Standards
ISAR	Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
SDGs	Sustainable Development Goals
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development

INTRODUCTION

UNCTAD's Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) has been contributing towards global efforts aimed at promoting reliable and comparable financial and non-financial reporting by enterprises around the world. ISAR has published guidance materials on a number of topics with a view to facilitating practical implementation of globally recognized standards and codes by member States of the United Nations. The UNCTAD secretariat prepared case studies with a view to gaining further insights on the practical implementation of guidance materials and international standards and codes such as International Financial Reporting Standards, human capacity building in the area of accounting and reporting and related standards – such as International Education Standards (IESs), and also on good practices of monitoring, enforcement and compliance mechanisms on corporate reporting requirements.

UNCTAD is publishing this compendium of case studies with a view to facilitating the sharing of good practices for implementing the guidance on core indicators for sustainability reporting. Since the adoption of the 2030 Agenda for Sustainable Development in 2015, member States of the United Nations have focused on establishing priorities and plans towards its implementation and monitoring progress. To support this process, a global indicator framework was created by the Inter-Agency and Expert Group on Sustainable Development Goal Indicators.¹ The 17 Sustainable Development Goals (SDGs) have 169 targets and 232 indicators. One or more custodian agencies are responsible for the development of metadata guidance on the measurement methodology and data collection for each indicator.

Among the 17 SDGs, Goal 12 on sustainable consumption and production (target 12.6) encourages companies, especially large and transnational companies, to adopt sustainable practices and integrate sustainability information into their reporting cycles. Indicator 12.6.1 requires data on the number of companies publishing sustainability reports. UNCTAD and the United Nations Environment Programme are co-custodians of this indicator.

In addition to indicator 12.6.1, many other SDG indicators refer to data already being reported by companies, such as indicators on the use of energy and water, carbon-dioxide emissions, waste generation, gender equality and community development. Accordingly, company reporting has the potential to become a primary source of information on company performance towards the implementation of the SDGs² by providing stakeholders with the means to assess the economic, environmental, social and institutional performance of companies, as well as the impacts of the private sector on the implementation of the SDGs.

Relevant data on companies' contribution to SDGs is important in assessing the progress in implementing the Goals; enhancing SDG-oriented corporate governance mechanisms, decision-making by investors and other key stakeholders and capital providers; and promoting behavioural change at the enterprise level. This in turn gives a new impetus towards aligning enterprise sustainability reporting based on the SDG monitoring framework and its macro indicators. However, achieving such an objective requires further efforts towards the harmonization and comparability of enterprise data to make them useful in making decisions and assessing progress in reaching

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