Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

36th SESSION
30 October – 1 November 2019
Room XIX, Palais des Nations, Geneva

Wednesday, 30 October 2019
Afternoon Session

Agenda Item 3.
Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies

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SDGs: Interconnected social and environmental risks and opportunities
Social problems with modern economies: unequal societies

Top 10% share of national income growth 1980-2016
Social problems with modern economies: ageing societies

Old age economic dependency ratio (1990-2030) (%)
Environmental problems with modern economies: rising temperatures
What does big data tell us about big issues?

Climate change and air quality, natural capital, waste management, product responsibility, fair and inclusive workplaces, human rights

Analysis: natural language processing and emphasis scoring

Three key findings:

1. Low disclosures across all issues, regions and sectors
2. Asia is catching with Europe
3. Legislation matters
Disclosure data: natural capital regulations and news vs reporting 2019
Four recommendations to build a better future

- Scientific literacy
- Context and precision
- Collaboration, coalitions and alliances
- Connection of social and environmental