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

Thursday, 31 October 2019
Morning 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

Presented by

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Practical implementation – seen from the perspective of official statistics

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Statistics Denmark and the SDGs

- National reporting responsibility – govt. decision
- 2030 Panel and 2030 Network
- Partnership for SDG data

Next steps:
- Data on municipalities, enterprises, civil society
- National Baseline targets, cooperation with private funds

• The People’s Democratic Festival
Time is running – concept proven!

- GCI demonstrate focus and convergence – really positive!
- Pilot cases show that many enterprises can (and will) report on many GCIs – really positive!
- Official statistics based on these data are in strong demand for policy purposes re companies’ behaviour and contributions to achieve the SDGs
  - Global UN SDG indicators (incl. breakdowns by sector, region etc.)
  - Supplementary national indicators on sustainability
- GCI will also greatly benefit environmental accounts (SEEA – ”green National Accounts”)
Time keeps running – time for roll out!

- **Promotion** of the GCI and broader deployment
- **Uptake** by many more companies
  - Maybe something even more focused is needed for SMEs?
- **Integration** with the annual reporting – incl. the assurance of data quality
- **Tagging for** digital business reporting (XBRL)
- **Analyse** data quality
  - Statisticians are happy to help!
- **Consider process towards** legislation for mandatory reporting?
Let’s work closer together!

Need for increased cooperation between Businesses communities, Accounting communities, business authorities and official statistics:

• NSIs can compile and communicate results at national and international level (e.g. for VNRs)

• Harmonisation of concepts/methods and consistency micro/macro (to the extent possible)

• Quality analysis and improvement

• Integration with social data (e.g. labour market and education) and environmental data

• GCI will increase the value of current official statistics
What we have done in Stats. DK

- National SDG reporting platform
- Pilot survey re companies’ SDG work
- Problems are integrated – so data must be too!
  - Cause and effect analyses – from figures to new knowledge
  - Dispersion is often more interesting than means
- Companies’ own disclosure – we provide an additional platform
- Exploitation of existing stats. – UNCTAD indicators
- Two most recent initiatives:
  - Angle existing statistics according to SDGs
  - National baseline indicators
Our national SDG reporting platform

Check it out at: https://www.dst.dk/en/Statistik/Sdg4
Pilot survey on enterprises’ SDG work

- Qualitative survey on strategic approach, specific actions, reasons for SDG work and contributions to 21 selected SDG targets
- Questionnaire consulted with business organisations
- Voluntary survey conducted in 2nd quarter 2019
- All private enterprises with > 250 employees (590 ent.)
- 178 replies (30 per cent) - results are not weighted
- Data integrated with other statistical data
- Results are indicative - should be used with caution
- Results are not representative for smaller enterprises
- Contact person: Senior advisor Ole Olsen (olo@dst.dk)
Integration of surveys and admin. data

- Person ID_no.
- Dwelling ID_no.
- Enterprise ID_no.
- Education
- Employment
- Tax
- Social
- Health
- Customs

Digital business reports
Companies’ own disclosures and additional indicators

SDG analyses from business organisations:
https://srvscdev1mip.dst.local/da/Statistik/Sdg/aktiviteter/virksomheder/orgs

SDG strategies, actions and results of identifiable enterprises:
https://srvscdev1mip.dst.local/da/Statistik/Sdg/aktiviteter/virksomheder/corps

Examples: A.P. Møller / Mærsk (shipping) and Novo Nordisk (medico)

UNCTAD indicators (economic environment and energy, equal opportunities) - also on our SDG portal:
https://srvscdev1mip.dst.local/da/Statistik/Sdg/aktiviteter/virksomheder/stats
THANK YOU FOR YOUR ATTENTION