
**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**

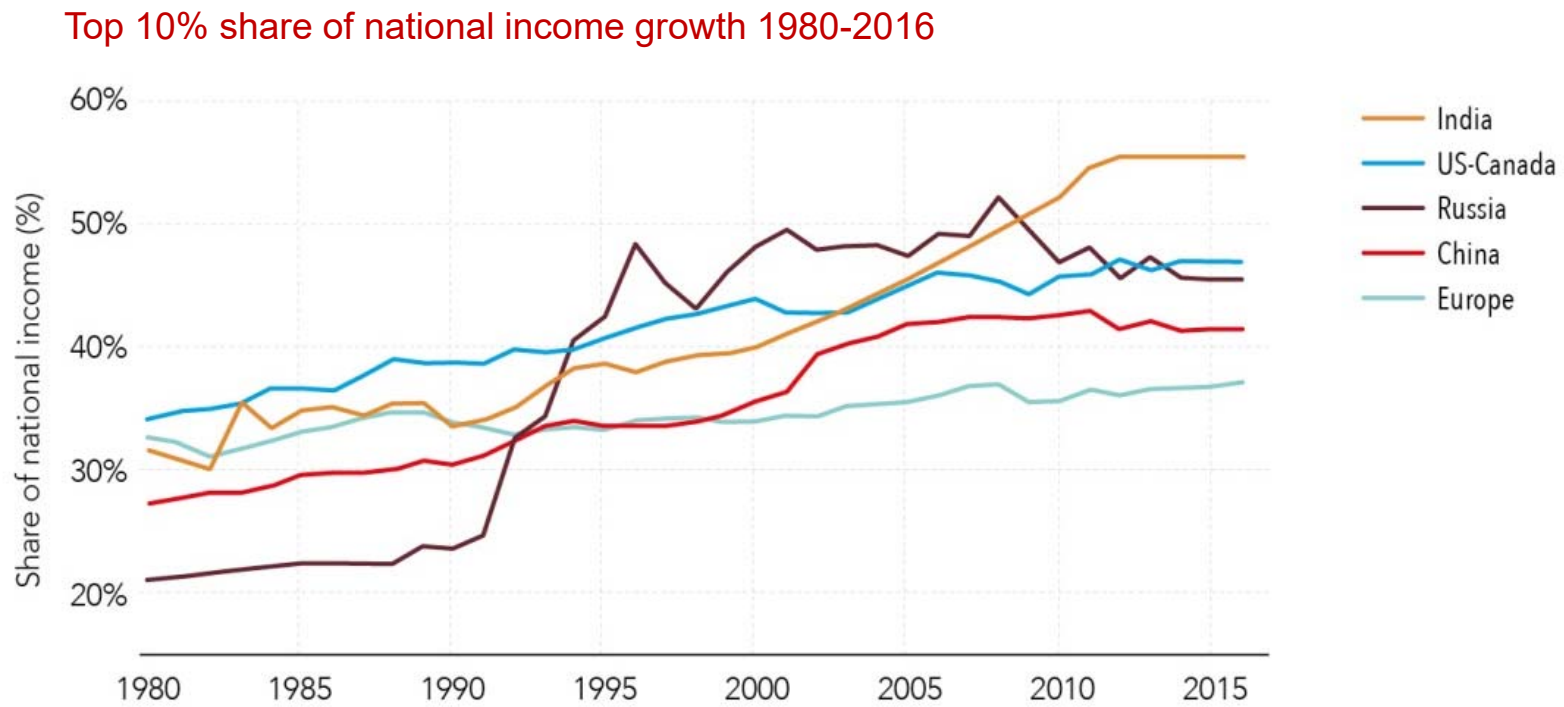
Presented by

Jimmy Greer
Head of Sustainability
Association of Chartered Certified Accountants

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SDGs: Interconnected social and environmental risks and opportunities

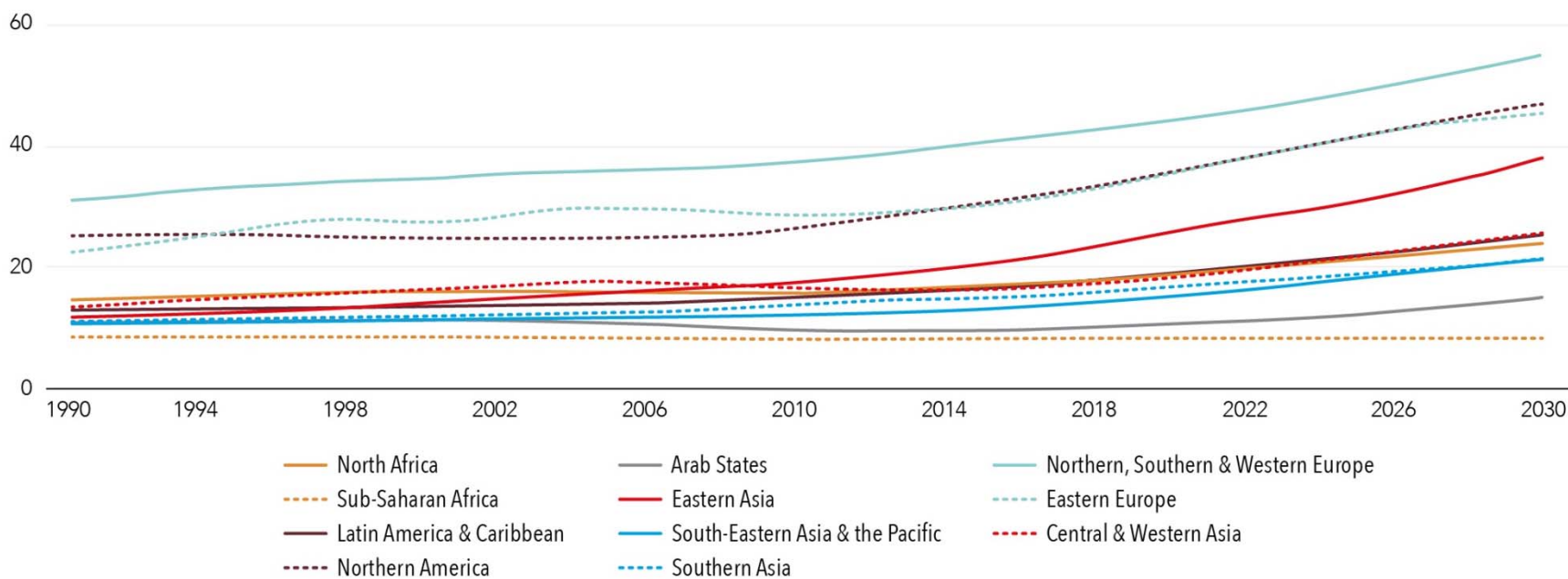
Social problems with modern economies: unequal societies



Think Ahead

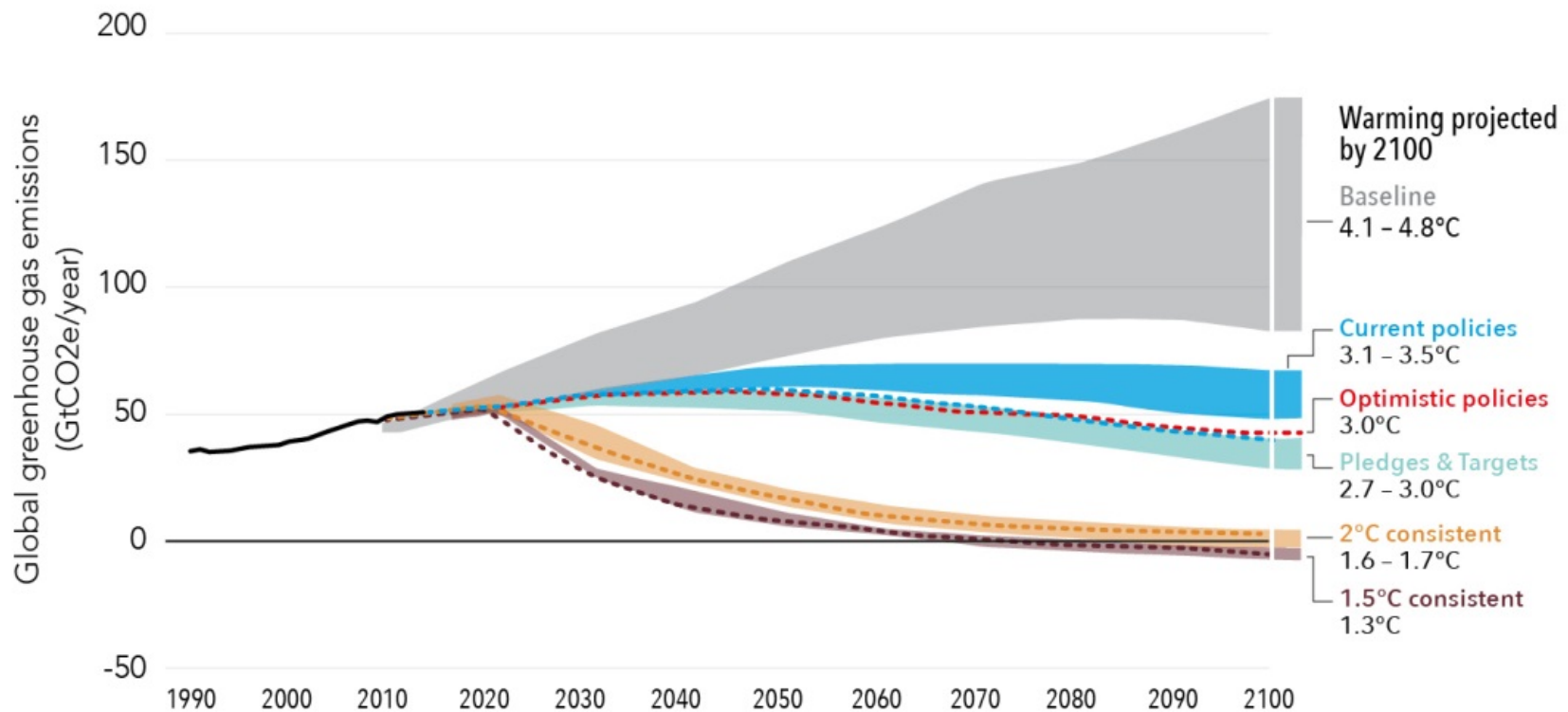
Social problems with modern economies: ageing societies

Old age economic dependency ratio (1990-2030) (%)



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Environmental problems with modern economies: rising temperatures



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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

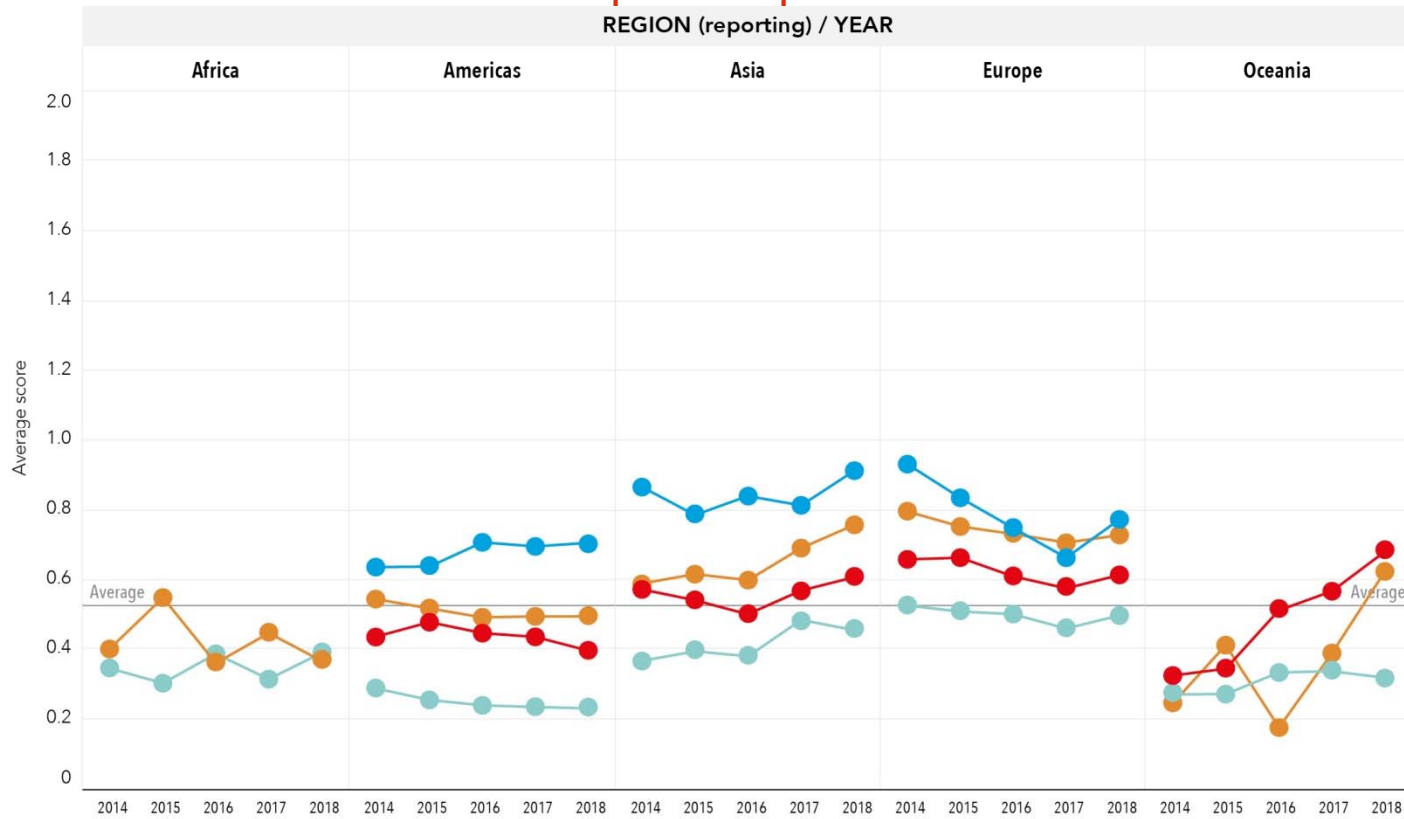
Analysis: natural language processing and emphasis scoring

Three key findings:

1. Low disclosures across all issues, regions and sectors
2. Asia is catching up with Europe
3. Legislation matters

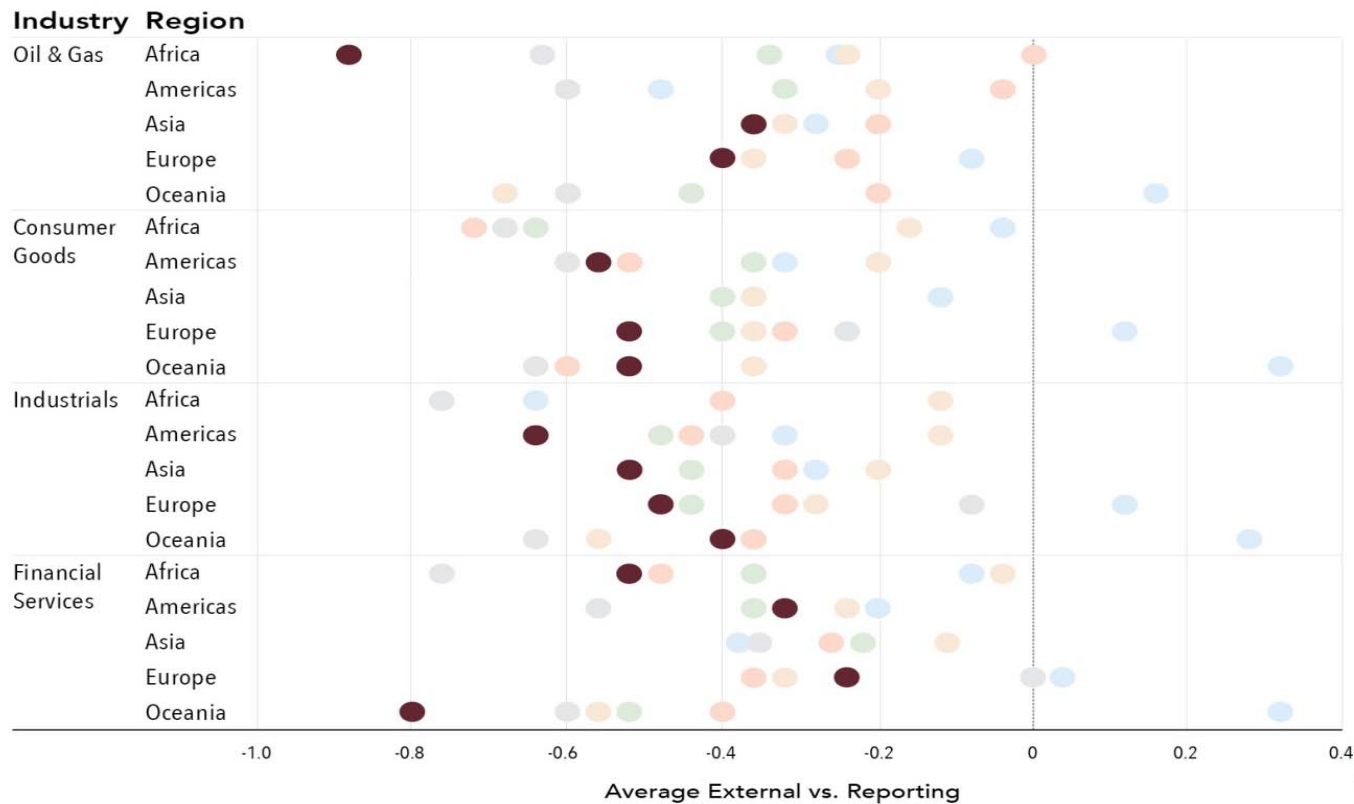


Disclosure data: natural capital emphasis



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Disclosure data: natural capital regulations and news vs reporting 2019



Think Ahead

Four recommendations to build a better future

Scientific
literacy

Context and
precision

Collaboration,
coalitions and
alliances

Connection of
social and
environmental