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

34th SESSION

1 - 3 November 2017

Room XVII, Palais des Nations, Geneva

Thursday, 2 November 2017

Morning Session

**Agenda Item 3. Enhancing comparability of sustainability
reporting: Selection of core indicators for company reporting
on the contribution towards the attainment of the Sustainable
Development Goals**

Presented by

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The UN Sustainable Development Goals (SDGs):

ISAR 34

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The old and new order of corporate reporting

Long and cluttered

Boilerplate language

Backward looking and short-term

Complex

General purpose

Focused on financial results for
shareholders

Rule bound, narrow disclosures

Reflects stewardship of financial capital

Locked in static

Concise and material

Effective communication

Forward looking and longer term

Simple and easily navigable

Sensitive to audience needs

Focused on value creation for the
organisation and its stakeholders

Transparent and responsive circumstances

Reflects stewardship of all forms of capital

Technology enabled



TECHNOLOGY REALITIES



DEMOGRAPHIC CHANGE



NEW VALUE CREATION



SHIFTING WORK



GROWING URBANISATION



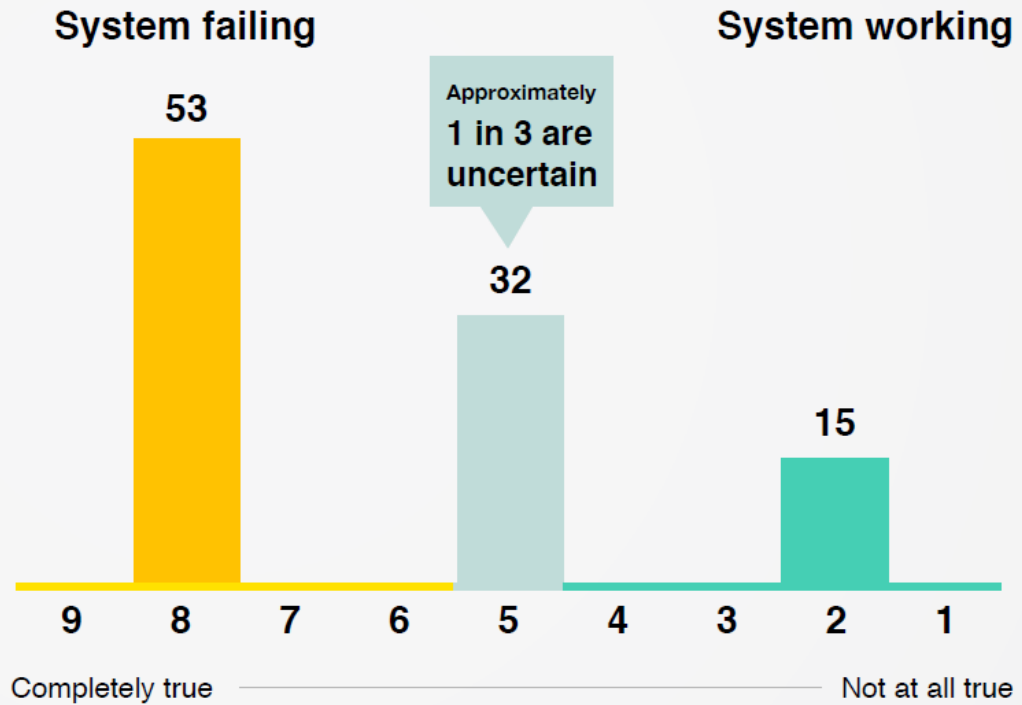
FASTER DISRUPTION



Majority Believe the System is Failing Them

How true is this for you?

- Sense of injustice
- Lack of hope
- Lack of confidence
- Desire for change



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