
**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>

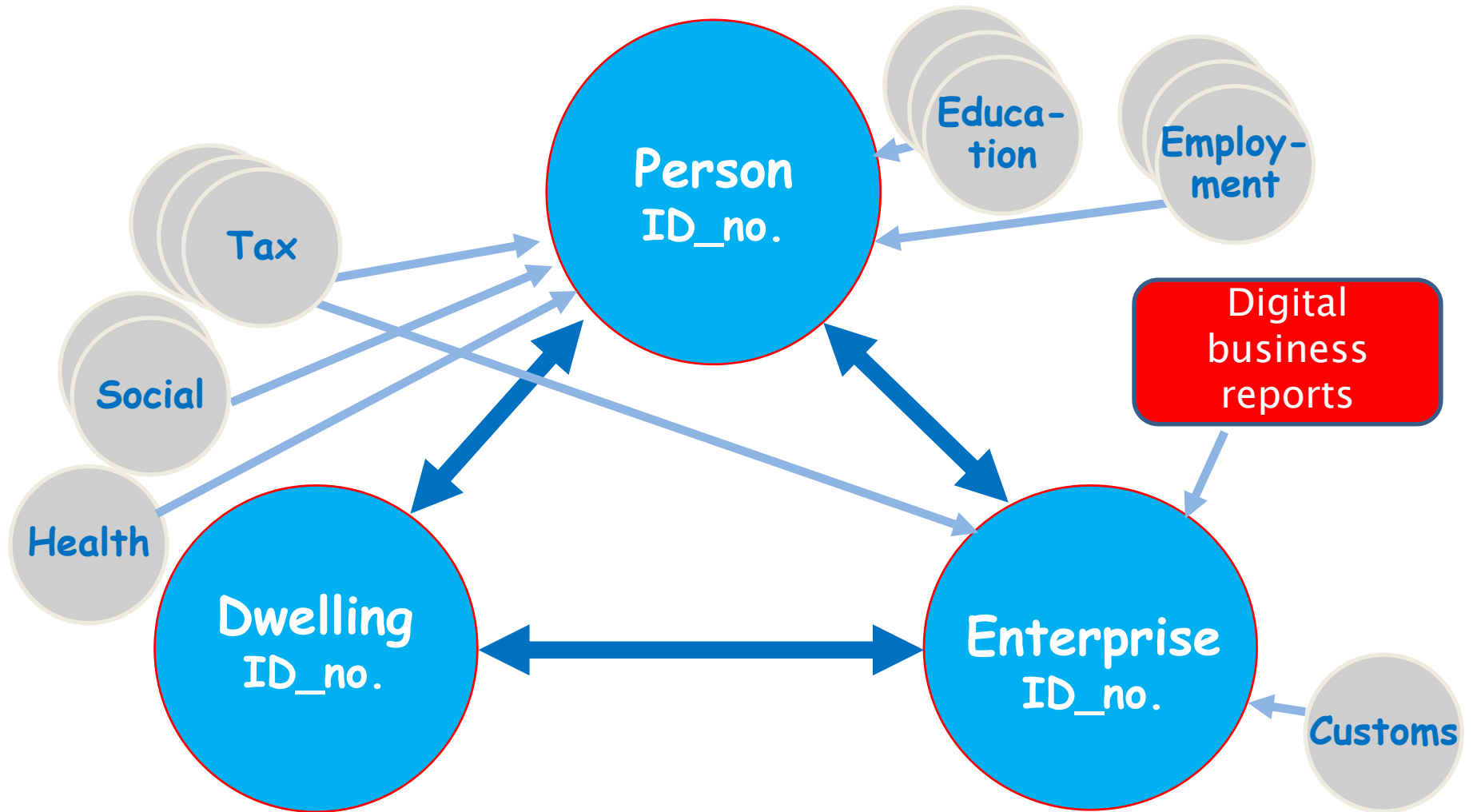


Pilot survey on enterprises' SDG work

- 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



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

