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

**37<sup>th</sup> SESSION  
2 – 6 November 2020**

Wednesday, 4 November 2020

**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

Guy Lalanne, Economist and Policy Analyst, Productivity,  
Innovation and Entrepreneurship, Directorate for Science,  
Technology and Innovation, Organization for Economic  
Cooperation and Development

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# MEASURING THE ROLE OF THE PRIVATE SECTOR FOR THE SDGS

Guy Lalanne, joint work with Ali Alsamawi, Francesco Cabras and Kohei Kitazawa

Monday 4 November, Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, 37th Session



# The role of industrial policies for the SDGs

- The OECD is home to a number of initiatives and databases related to the SDGs



How's Life? 2020  
MEASURING WELL-BEING



A Territorial Approach  
to the Sustainable  
Development Goals  
SYNTHESIS REPORT



GLOBAL FORUM  
ON RESPONSIBLE  
BUSINESS CONDUCT

FDI Qualities Indicators  
Measuring the sustainable development  
impacts of investment



Business  
for Inclusive  
Growth

- Role of firms and industrial policies
- Need for further work and harmonisation from the relevant standard-setting bodies regarding the contribution to SDGs at the firm level
- Building cross-country comparable measures of firms' involvement in SDGs



# Exploiting the available information ...



The 2030 Agenda for Sustainable Development:  
Achieving the industry-related  
goals and targets



6,000 labelled descriptions  
of firms' actions for the  
SDGs



SDG-BAI: Algorithm  
that identifies the  
SDG related to a short  
text

Firm X has engineered a **showerhead that uses advanced technology to atomise a stream of water and turn it into tiny droplets**. Developed with the same software used to design jet engines, the array of atomising nozzles in the showerhead increase user comfort and creates a showerhead that **uses 70% less water than regular showers** (source: [www.goexplorer.org](http://www.goexplorer.org))



SDG-BAI





# ... to build cross-country comparable measures

*“technical and vocational secondary education typically emphasizing subject-matter specialization and instruction in both theoretical background and practical skills generally associated with present or prospective employment. [...] This class includes technical and vocational education below the level of higher education [...]; instruction for tourist guides; instruction for chefs, hoteliers and restaurateurs; special education for handicapped students at this level; cosmetology and barber schools; computer repair training; driving schools for occupational drivers e.g. of trucks, buses, coaches*

