



Indicators That Matter

Toward Authentic Sustainability Reporting

In a context where progress related to the Sustainable Development Goals and the Paris Climate Agreement has stalled—and with time running out to meet the ambitious goals set for 2030—it is crucial that economic entities transition to authentic sustainability reporting. The UNRISD Sustainable Development Performance Indicator (SDPI) project found that current conventional environmental, social and governance reporting are insufficient to effectively measure progress toward sustainability. As a result, new tools have been introduced: the Authentic Sustainability Assessment, also known as the SDPI User Manual, and the SDPI Online Platform. Now, for the first time, economic entities can more authentically measure and report on their sustainability performance in relation to global targets.

The UNRISD Sustainable Development Performance Indicator project

Despite the emergence of a global industry around the environmental, social and governance (ESG) approach, concerns are mounting that ESG performance data do not allow stakeholders to meaningfully assess where an economic entity is positioned on a sustainability pathway, that is, the extent to which their economic behaviours are well-governed and that they are meeting the norms and thresholds of the social and ecological dimensions within their scope of influence, for overall human well-being and planetary health. These concerns prompted UNRISD to launch an inquiry into the state of sustainability reporting (see box 1). The main finding of the Sustainable Development Performance Indicator (SDPI) project was that although conventional ESG reporting provides information about incremental adjustments in performance aimed at minimizing negative ESG impacts—or doing less harm—it does not and cannot measure progress toward sustainability. This is because ESG reporting ignores the thresholds that define sustainable

Box 1. The SDPI project

UNRISD's SDPI project (2018–2022) aimed to contribute to the measurement and evaluation of the performance of economic entities—both in the for-profit sector and in the social and solidarity economy (SSE)—in relation to the vision and goals of the 2030 Agenda for Sustainable Development. The project assessed the adequacy of existing methods and data associated with sustainability accounting; expanded the scope of sustainability measurement, disclosure and reporting beyond for-profit enterprises to encompass enterprise models in the SSE; and identified and tested a set of indicators that measure impacts while ensuring that the economic behaviour of enterprises and other organizations contribute to maintaining environmental and social resources at the thresholds required for sustainable development. Phase 1 of the project, comprising both a state-of-the-art review and preliminary assessment of key performance issues, indicators and targets, was completed at the end of 2019. Multiple indicators were pilot tested and revised in 2020 and 2021. The project is funded by the Center for Social value Enhancement Studies, Republic of Korea.

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development when understood in terms of intra- and inter-generational equity, thriving and regeneration. Unless improvements in impacts are assessed in relation to a normative sustainability target, we cannot know what constitutes a satisfactory trajectory of change and the scale of the challenge ahead.

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How might sustainability reporting be reconfigured to effectively measure progress? How, exactly, should conventional reporting methods and formats change? What indicators should be used? These are the central questions addressed in this policy brief, which summarizes the key elements of the SDPI methodology and introduces two new tools: the Authentic Sustainability Assessment, also known as the SDPI User Manual, and the SDPI Online Platform.

What’s wrong with ESG?

Aided by numerous standard-setting initiatives by ratings and ranking entities, companies today are expected to provide more and more ESG-related information. In the process, ESG has become synonymous with sustainability. Users of ESG data, however, are often left none the wiser as to where a company is positioned relative to where they need to be to achieve the goals of the 2030 Agenda for Sustainable Development. By means of a hypothetical company example, box 2 illustrates how the perception of progress depicted when using a conventional ESG reporting format can pale significantly when contextualized in terms of other related indicators and thresholds.

Four types of blind spots often impede the ability to assess progress: (i) key issue areas are ignored; (ii) annual or bi-annual data snapshots mask performance trends over a longer time horizon; and (iii) average company-wide metrics hide wide variations in performance by, for example, region or occupation. Above all, (iv) there is no way of knowing whether improvements in ESG performance are significant from the perspective of sustainability. Reporting metrics often indicate incremental improvements year on year, but they do not measure past or current performance in relation to a clear threshold or target that characterizes a state of human well-being and planetary health consistent with sustainable development. As indicated in box 2, conventional ESG reporting can convey a very partial view of progress.

This state of affairs has recently added fuel to accusations of greenwashing, a term that gained currency in the 1990s when multinational corporations sought to embellish their environmental credentials. Green—or social—washing today has taken on a new dimension: It is no longer simply about misinformation and obfuscation to hide another reality, but rather, it is about crafting a system of sustainability accounting and disclosure that is not fit for purpose.

Box 2. Conventional ESG reporting versus authentic sustainability reporting

	Data on the sustainability performance of Entity A	Sustainability threshold or disclosure norms	Conventional ESG Reporting	Authentic Sustainability Reporting
Environmental Area	Water use 2020: 10 million m ³ 2021: 9 million m ³ 2022: 8.1 million m ³	Water use allocated to Entity A is 1 million m³/year .	Water consumption has declined by an average of 10% per year for the past 2 years. We positively contributed to sustainability.	Based on the available local watershed at the facility location (using GIS data) and Entity A's size and contribution, we have exceeded our allocated share of 1 million m ³ and it remained unsustainable.
	GHG emissions 2021: 50 MtCO ₂ e (unit produced: 500) 2022: 55 MtCO ₂ e (unit produced: 579)	0 GHG emissions. Science-based interim target for Entity A is 30 MtCO₂e/year .	Entity A has reduced its emissions intensity by 5% per annum. We have made a positive contribution to sustainability.	Entity A has increased its absolute emissions by 10% and is currently not aligned with science-based interim thresholds and therefore it remained unsustainable.
Socioeconomic Area	Fair pay The lowest salary earned by employees is \$1160/month, which is the minimum wage.	All workers should be paid the locally relevant living wage of USD 1500/month .	All workers earned at least the minimum wage, and thus we have made a positive contribution to sustainability.	However, 20% of workers earn below the living wage and therefore it remained unsustainable until all workers earned at least the living wage based on the local context.
	Gender equality Female employees: 50; management position: 15 Male employees: 50; management position: 30	The gender pay gap shall not exceed 3% ; women in managerial positions shall be at least 40% .	Women represent half of the total workforce and receive equal pay for equal work. We positively contributed to sustainability.	However, women account for only 30% of management positions, and there is a gender pay gap of 10% in the organization. Entity A remained unsustainable but is moving toward sustainability.
Institutional Area	Political influence Spending: USD 600,000	To disclose all material aspects of its corporate political influence.	Political campaign contributions amounted to USD 100,000.	Unspecified was USD 500,000 spent on lobbying for environmental deregulation and means to avoid tax.

What needs to change?

ESG reporting has, from the outset, been mired by companies picking and choosing the impacts they wish to highlight. Over time, far greater consistency has emerged as standard-setting initiatives, such as the Global Reporting Initiative (GRI), which has expanded the portfolio of metrics that companies should use. However, many of these metrics—or the way companies choose to apply them—are devoid of context. To use an analogy, the challenge of sustainability is akin to climbing a mountain. While it is good to know that the climber is moving upwards incrementally, without knowledge of the height of the mountain, the rate of ascent and distance travelled, we cannot know the climber's true position in relation to the summit and whether the goal is attainable.

Addressing key issue areas

An underlying assumption of the SDPI project was that the transformational vision inherent in both the sustainable development goals (SDGs) and the Paris Climate Agreement can only be realized if structural features of unsustainable development are addressed head-on. Key elements needing to be addressed include absolute emissions reduction in global value chains, gender and income inequality within corporate structures, labour rights, corporate taxation and corporate political influence. To date, these issues are often treated superficially within sustainability reporting or ignored outright (Utting and O'Neill 2020; UNRISD 2020a; UNRISD 2020b; UNRISD 2020c). Attention may focus narrowly on only one part of the problem, while ignoring others. For example, companies often report the carbon emissions they can control directly (Scopes 1 and 2). Only recently, however, are some companies attempting to measure emissions associated with their supply chain (Scope 3), which can far outweigh the former. Similarly, to assess the political influence of business, corporations may provide data on their direct campaign contributions but rarely include the often

large expenditures deployed for lobbying. Data on tax contributions can also mask the scale of profit shifting to low-tax destinations. Companies may draw a connection between the gender pay gap and gender imbalances in management but ignore the crucial role of care programmes and policies in this equation.

Learning from other forms of economy

To transition effectively along a sustainability pathway, large firms in particular need to address obstacles and dilemmas related to features such as shareholder primacy, managerial hierarchy and profit-maximization. For this reason, the SDPI project examined the scope for sustainability reporting among another set of enterprises and organizations—those that make up the SSE which include cooperatives, self-help groups and social enterprises (see box 3). So-called benefit corporations (B-Corps) were also considered. The for-profit sector has much to learn from sustainability accounting associated with SSE given that key aspects of sustainability are part of the DNA of SSE organizations.

SSE, however, also faces a reporting challenge beyond that of resource constraints which often impede measurement. In a context where impact investing and results-based management have gained ground, SSE organizations and enterprises are urged to measure aspects of performance that relate to the preferences of investors, donors and governments. The issues and indicators that are often prioritized, for example, the number of people who benefit from work integration or the provision of health, education and care services, can sometimes ignore other sustainability credentials of SSE organizations and enterprises (Salathé-Beaulieu et al. 2019; Novkovic 2021). Key in this regard are

- Democratic forms of governance and decision-making;
- Forms of ownership and profit distribution that prioritize the equitable distribution of income and other resources;

The for-profit sector has much to learn from sustainability accounting associated with the Social and Solidarity Economy (SSE) given that key aspects of sustainability are part of the DNA of SSE organizations.

- Economic activities that strengthen the social fabric and sense of community;
- Resilience, that is, the capacity to continue to operate and defend livelihoods in the context of external shocks or crises; and
- Environmentally beneficial local production, trade circuits and consumption patterns.

The SDPI project sought to develop indicators that fully captured the sustainability potential of SSE organizations and to highlight their relevance for for-profit firms.

Trend analysis

It is impossible to assess progress unless we know the trajectory of change. The annual or bi-annual data snapshots that are often presented are not helpful in this regard. Time series data of, say, five or 10 years are useful not only for gauging performance related to one issue area, for example, carbon emissions reduction or collective bargaining coverage, but also for contextualizing variables. Take, for example, changes in employment status. A trend involving increasing reliance on part-time versus full-time employment may have worrisome implications for both wages and labour rights. It is important to know, however, whether such a shift has been necessitated by declining economic performance or whether it has occurred in the context of rising turnover and profits. Comparing the trajectory of these variables can shed considerable light on the underlying rationale and, from the perspective of sustainability, possibly signal red flags.

Looking beyond averages

Conventional ESG disclosure often presents data as an average figure, for example, 40 percent of all employees are women; 50 percent of workers are covered by collective bargaining agreements; or tax contributions amounted to 15 percent of profits. In the case of multinational corporations, it is important to provide more granular data that can

reveal significant variations in geographical performance or within the employment structure. Gender imbalances related to employment may also be significant in specific managerial categories. Collective bargaining coverage can vary widely by country or region. Disaggregated data specifying taxes, profits and revenues or employment by country can reveal the scope of profit shifting to low-tax jurisdictions.

Thresholds and targets

It is only by assessing actual impacts in relation to a normative target that we can effectively measure progress related to sustainable development. Two types of normative targets exist (McElroy 2019; Baue and Thurm 2022; Baue 2019):

- **A threshold in ecological, social, governance and economic systems**, for example, parity in the gender pay gap or in women's representation in employment; a living wage as opposed to a minimum wage; or an annual reduction in carbon emissions consistent with the internationally agreed time-bound net-zero norm.
- **A fair allocation for an organization in the context of its sector or geographical location**, for example, the amount of water it can consume given the availability of water and the number and size of other users dependent on the same source.

Establishing quantifiable norms or targets within the field of sustainability reporting is necessary to overcome ambiguity concerning the actual impacts of both qualitative norms and incremental improvements. Knowing, for example, that a company has a policy or a series of trainings in place to promote human rights is only a start since in terms of concrete outcomes it does not tell us very much.

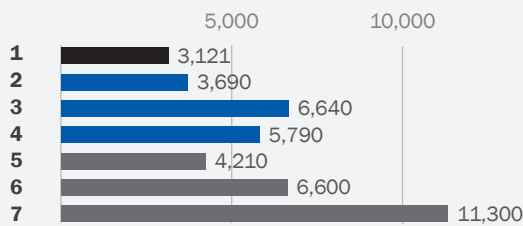
Multiple reference points can be used to identify sustainability norms, for example,

Box 3. Defining SSE

SSE is a distinct form of economy. It comprises associations, cooperatives, mutual societies, foundations, social enterprises, self-help groups, and social movements and networks, operating in both the formal and informal economy. SSE organizations and enterprises (SSEOs) prioritize a combination of social, environmental, democratic and emancipatory objectives. They are guided by principles and practices that emphasize the primacy of people and work over capital, a profit distribution constraint, participatory governance, mutual aid, voluntary cooperation, collective action and local development as key mechanisms for empowerment and well-being (ILO 2022a).¹

¹ For an adopted definition of SSE, see also ILO (2022b).

Graph 1. Minimum, living and actual wages in Mexico (2019)²



- 1 Minimum wage
- 2 Living wage: Single adult
- 3 Living wage: Typical family
- 4 Living wage: Standard family (2+2)
- 5 Prevailing wage: Low-skilled worker
- 6 Prevailing wage: Medium-skilled worker
- 7 Prevailing wage: High-skilled worker

good practices already adopted by companies; norms established by ESG standard-setting or rating bodies, as well as some civil society organizations (see graph 1); norms contained in existing or proposed public policies and government regulations; and norms used to identify countries or regions that historically or currently are being held up as positive examples.

The purpose of the SDPI project was not to identify what normative targets should be, but rather to demonstrate why they are key for an authentic sustainability assessment and how they can be incorporated in measurement systems and reporting protocols. Establishing a comprehensive range of normative targets will require ongoing multi-stakeholder dialogue. Indeed, the SDPI project recommended the establishment of a United Nations-led multi-stakeholder task force to continue work in this area.

Measuring sustainability performance in practice: The SDPI User Manual and Online Platform

By addressing the pitfalls of conventional reporting noted above, the goal of the SDPI project has been to demonstrate how indicators can be designed in such a way that contextualizes data to reveal more precisely how economic organizations—both for-profits and SSE organizations—are faring in relation to sustainable development. The research

culminated in the publication of the SDPI User Manual (Yi et al. 2022), which contains 61 context-based indicators. Each indicator includes a definition, a description of how the indicator is contextualized and its relevance to the SDGs.

What are the SDPI indicators?

Two sets of indicators are presented in the User Manual. The first—also referred to as Tier 1—contains 20 indicators relating to economic, environmental, social and governance dimensions that are commonly found within ESG reporting³ but for which time series data are requested, covering at least five years. These trend indicators include:

- **Economic:** Disclose taxes and other payments to the government for the last five years;
- **Environmental:** Disclose waste generation and the practice of reusing, remanufacturing and recycling for the last five years;
- **Social:** Disclose expenditures on employee health and safety as a proportion of revenue for the last five years; and
- **Governance:** Disclose the number of hours all workers are trained on anti-corruption policies, programmes and practices in the organization for the last five years.

Another set of indicators—Tier 2—comprises 41 newly developed indicators related to environmental, socioeconomic and institutional (or governance) dimensions. Of these indicators, 17 aim to measure current performance in relation to a sustainability norm.

Indicators that contextualize performance in relation to a sustainability norm or target are presented as a sustainability quotient where an actual impact (A), for example, the percentage of managers that are women, is the nominator and the sustainability norm (N), for example, parity in gender representation, is the denominator (see figure 1).

The goal of the SDPI project has been to demonstrate how indicators can be designed in such a way that contextualizes data to reveal more precisely how economic organizations—both for-profits and SSE organizations—are faring in relation to sustainable development.

² Graph 1 represents monthly rates in Mexican pesos based on data from the WageIndicator Foundation (2019). The WageIndicator Foundation presents both a low and high estimate for living and actual wages. The data reported here correspond to the low estimate. The “standard” family and “typical” family vary in terms of the number of children and hours of paid employment.

³ The starting point for developing the SDPI indicators was to refer to an existing set of indicators, that is, the Core Indicators, which were developed by UNCTAD and International Standards of Accounting and Reporting (ISAR) via an extensive consultation process with governments, companies, investors, civil society and other stakeholders (UNCTAD 2019).

Examples of sustainability indicators with thresholds or norms

Living wage gap

Under living wage gap in the socio-economic area of the SDPI Manual, the sustainability threshold or norm for the living wage gap shall be no greater than zero.

CEO-worker pay ratio

The threshold set for the CEO-worker pay ratio is that it shall not exceed 30:1, although some enterprise models, such as SSE, may demand and apply ratios below 10:1.

Gender

For gender pay gap, the difference between the average remuneration of men and women in an organization shall not exceed 3 percent. Women should account for more than 40 percent of hiring, promotion, management and board membership to meet the threshold for fair representation.

Occupational health and safety

To ensure occupational health and safety for the workforce, the rate at which occupational accidents, injuries, illnesses and deaths occur shall be 0.

Hazardous waste

In the environmental area, the threshold for hazardous waste is that it should be treated entirely.

GHG emissions (Scope 1 and 2)

For GHG emissions, the threshold is net-zero, and during this transition, the organizations should meet the science-based interim thresholds or targets consistent with mitigation pathways that limit warming to 1.5°C above pre-industrial levels.

Figure 1. Sustainability Quotient

$$S = \frac{A}{N}$$

$$\text{Sustainability} = \frac{\text{Actual Impacts}^*}{\text{Normative Impacts}^*} \left(\frac{\text{Numeration}}{\text{Denomination}} \right)$$

* On the Carrying Capacities of Vital Capital Resources
Source: Mark McElroy, Social Footprints, 2008

Emphasizing transformative issues areas

Tier 2 also features 24 transformative disclosure indicators that strive to shed light on issues that have the potential to transform structural conditions underpinning unsustainable development, in addition to the above sustainability indicators with thresholds or norms, but which corporations often omit or neglect. The types of issues prioritized are associated with inequality, unsustainable production and consumption, as well as imbalances in power relations within enterprise structures, value chains and the policy process. Examples of key issues and indicators contained in the SDPI User Manual include:

Climate urgency and the current entrenched patterns of production and consumption call for the endeavour to decouple economic growth from environmental degradation and to embrace the circular economy.

Key disclosure of indicators in the SDPI Manual:

- II.A.2 GHG emissions (Scope 3)
- II.A.6 Life cycle assessment and circularity indicators

Skewed power relations within corporate structures, which tend to privilege returns to shareholders and senior management and can be exacerbated by labour market flexibilization and outsourcing that marginalize and disempower the voice and bargaining power of workers and producers.

Key disclosure of indicators in the SDPI Manual:

- II.B.13 Access to remedy

- II.B.15 Union density and collective bargaining coverage
- II.B.16 Worker participation
- II.B.19 Long-term work contracts
- II.B.20 Employee turnover rate

Incentive structures within corporations privilege conventional priorities such as short-term financial results, aggressive tax planning and private value extraction over public value enhancement of knowledge goods.

Key disclosure of indicators in the SDPI Manual:

- II.B.1 Fiscal disclosure
- II.B.17 Contingent and subcontracted workers
- II.C.5 Public sharing of information and knowledge

Globalized value chain formation and lengthening trade circuits mask irresponsibility and unsustainable impacts, both upstream and downstream.

Key disclosure of indicators in the SDPI Manual:

- II.B.21 Responsible and ethical sourcing

Adverse public policy environments shaped in part by regressive forms of corporate political influence.

Key disclosure of indicators in the SDPI Manual:

- II.C.1 Corporate political influence: Policies, programmes and practices

The SDPI Online Platform

UNRISD launched the SDPI Online Platform to provide corporations and other organizations an easy-to-use tool to apply the SDPI indicators and methodology. It produces an automatically generated report that features trend analysis and allows users to assess impacts or performance in relation to sustainability norms and thresholds. The Platform provides a crucial means to gauge the extent of transformative change toward genuine sustainability. How it works:

- a. Register to create an account and login to the SDPI Online Platform at sdpi.unrisd.org;
- b. Become familiar with the definition, contextual description and measurement methodology for each of the 61 indicators; and
- c. Input the data required for each indicator relevant to the economic entity of the user, and then automatically generated findings will assess the sustainability performance of each indicator.

Box 4. Piloting the indicators

The pilot testing of the indicators by more than 20 organizations showed that it was possible to assess performance relative to sustainability thresholds and transformative issue areas. While applying the SDPI method involved a fairly steep learning curve, for several participants, it was also an eye opener regarding the limitations of conventional ESG reporting and the potential of the SDPI approach (Baue and Thurm 2022).

It did raise concerns, however, in terms of the reporting burden, labelling entities that fell just short of a threshold as unsustainable, and the relevance or materiality of certain issues and indicators. Various participants cautioned against designing a set of universal indicators since each indicator's relevance could vary by sector and type of enterprise. The process also demonstrated that the criterion for determining relevance should not simply be financial interests and fiduciary duties toward shareholders, but rather normative duties and obligations to multiple stakeholders and whether impacts affect well-being on a range of vital resources—or capitals—on which they depend (McElroy 2019).

As a result of these observations, several adjustments in the method and portfolio of indicators were made prior to the finalization of the SDPI User Manual. Further adjustments will be considered in the future.

Next steps and future challenges

In a context where progress related to the SDGs and the Paris Climate Agreement has stalled and with time running out to meet the ambitious goals set for 2030, it is crucial that economic entities transition to authentic sustainability reporting. The SDPI User Manual and the SDPI Online Platform are important tools in this regard. They provide essential information for assessing the scale of the challenge confronting economic organizations that want to transition beyond business-as-usual or doing less harm toward sustainability.

Several tasks and challenges lie ahead:

1. Engage ESG standard-setting and advocacy organizations, researchers, regulatory bodies and policy makers in a dialogue and process to scale up the SDPI method within the field of sustainability assessment;
2. Identify, refine and build consensus on specific sustainability norms and targets and how they might be adjusted for different sectors and forms of enterprise;
3. Consider issue areas not covered in-depth under the SDPI project where sustainability assessment can be employed, for example, Scope 3 emissions reduction, biodiversity, cultural rights and the circular economy;
4. Integrate more explicitly into the method a means of assessing the rate of progress toward a sustainability target and proximity to a threshold;
5. Move beyond assessment related to isolated indicators and issue areas by recognizing their inter-dependence and gauging the performance of an economic entity across indicators; and
6. Consider ways in which the method can be taken a step further in terms of a scorecard or enterprise profile that succinctly captures where an organization is positioned on a multifaceted sustainability trajectory.

[Just] as a time-bound net-zero carbon reduction trajectory is gaining traction in relation to climate action, this similarly needs to be extended to other key areas of environmental, social and governance performance.

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Measuring actual impacts in relation to a sustainability norm may appear highly ambitious or aspirational, but this is exactly the point. The formula $S=A/N$, when applied to a comprehensive range of issue areas, is intended to reveal the true position of the economic entity in relation to sustainable development and the scale of the challenge ahead. With some companies beginning to position themselves on a time-bound net-zero carbon reduction trajectory, we see this approach gaining traction in relation to climate action. It needs to be extended to other key areas of environmental, social and governance performance. If it is not, then sustainability—as used in ESG circles—will be nothing more than a hollow buzzword.

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UNRISD
Palais des Nations
1211 Geneva 10, Switzerland
info.unrisd@un.org

UN Bonn Campus
Platz der Vereinten Nationen 1
D-53113 Bonn, Germany

