Unitar Online Catalogue

IMPLEMENTATION OF CORE SDG INDICATORS FOR SUSTAINABILITY REPORTING BY COMPANIES - Extended version for companies 2025

People

□□ :	Course
□□ :	Web-based
□□ :	5 Weeks
□□□□ :	Decentralize Cooperation Programme
□□ :	http://www.unitar.org
□□ :	US$0.00
□□□□□ email:	gabriela.FUENTES@unitar.org
□□ :	UNCTAD

□□□□

The United Nations Conference on Trade and Development (UNCTAD) and ISAR – an intergovernmental body of experts on International Standards of Accounting and Reporting – have been working towards practical tools to help countries measure the contribution of the private sector to sustainable development.

After the adoption of the 2030 Agenda, UNCTAD developed indicators on the contribution of companies to the Sustainable Development Goals (SDGs) to

enable the harmonization, comparability, and benchmarking of enterprise reporting.

The core indicators are applicable to all companies regardless of their size or industry. To facilitate implementation, UNCTAD issued guidance on the core indicators (GCI). One objective of GCI is to provide practical information on the measurement of universal and core SDG indicators in economic, environmental, social, and institutional areas. The GCI is intended to assist entities in providing data on sustainability issues in a consistent and comparable manner. It can also strengthen companies' expertise and capacity for sustainability reporting in general. The GCI further provides support to Governments for the assessment of the contribution of the private sector to the SDGs, enabling them to report on SDG indicator 12.6.1.

To support dissemination and capacity building, UNCTAD developed a GCI training manual. It is aimed at users in entities of all sizes, with a specific emphasis on preparers of reports in Small and Medium-Sized Enterprises (SMEs), which tend to lag behind in sustainability reporting. The manual builds on the GCI and provides detailed explanations on each indicator, including definitions, measurement methodologies and potential sources of information. It provides illustrative and numerical examples of indicator calculations, as well as examples of how these indicators have been disclosed by other companies around the world.

In addition to developing the content of the GCI and the training manual, UNCTAD tested the applicability of the core indicators in more than 20 company case studies in different countries and industries. One of the main challenges identified was the lack of technical capacity to measure and disclose the core SDG indicators. Accordingly, to further promote the uptake of the GCI training manual by companies, UNCTAD joined efforts with the United Nations Institute for Training and Research (UNITAR) to develop an e-learning course on the application of the GCI.

□□□□

This e-learning course first and foremost aims to prepare trainers and facilitators for capacity building activities to support the implementation of the core indicators in companies. It is also meant to inform policymakers on the core

indicators of the contribution of firms to the SDGs, to enable them to monitor progress on the SDGs at country level.

At the end of the course, participants will be able to:

• Understand the concept and application of universal and core SDG indicators in the economic, environmental, social, and institutional areas for sustainability or SDG reporting.

• Understand the methods for calculation and reporting on the universal and core SDG indicators.

• Advise on sources of information to calculate UNCTAD’s core SDG indicators in companies.

□□□□

At the end of the course, participants will be able to:
• Define and calculate the universal and core SDG indicators.
• Critically assess existing sources of information to calculate the core SDG indicators in the company.
• Understand if a company’s information systems provide the information required to calculate the core SDG indicators.
• Refer to examples of companies already using and disclosing UNCTAD’s core SDG indicators.

□□

The course is based on UNITAR’s sound adult learning pedagogical principles. Each module includes readings, self-assessment activities and quizzes. The learning activities are distributed in such a way to ensure the achievement of the learning objectives in a flexible manner.

□□□□

The course is designed for supporting companies including MSMEs, from developed and developing countries, and transition economies.