

La mesura de l'impacte social a les organitzacions

Càtedra ACCID de
Transparència i Control

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1 Introducció

**Revista de Comptabilitat i Direcció
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Objectius:

- **Part I (articles):** Presentar metodologies per mesurar l'impacte social
- **Part II (casos pràctics)** Mostrar la seva aplicació pràctica mitjançant casos



2 D'on venim i cap on anem...



2 D'on venim i cap on anem... How to Fix Capitalism

“The purpose of the corporations must be creating shared value”

(M.Porter & M.Kramer, 2011)



2 D'on venim i cap on anem...

Larry Fink's Letter to CEOs (BlackRock)

LARRY FINK'S 2022 LETTER TO CEOs

The Power of Capitalism

In today's globally interconnected world, a company must create value for and be valued by its full range of stakeholders in order to deliver long-term value for its shareholders. It is through effective stakeholder capitalism that capital is efficiently allocated, companies achieve durable profitability, and value is created and sustained over the long-term. Make no mistake, the fair pursuit of profit is still what animates markets; and long-term profitability is the measure by which markets will ultimately determine your company's success.

Most stakeholders – from shareholders, to employees, to customers, to communities, and regulators – now expect companies to play a role in decarbonizing the global economy. Few things will impact capital allocation decisions – and thereby the long-term value of your company – more than how effectively you navigate the global energy transition in the years ahead.

2 D'on venim i cap on anem...

Sostenibilitat a llarg termini

Model de la triple sostenibilitat

(Observatori Sostenibilitat UPF-BSM)



2 D'on venim i cap on anem...

Sir Ronald Cohen's Philosophy



We are moving towards a better and fairer world, where markets drive doing good while making profit, and people want to do good and do well at the same time.

We must embrace measurable impact as a driver in every investment, business, and policy decision we make. This is the “invisible heart of markets,” guiding their “invisible hand.”

3 El concepte d'impacte social

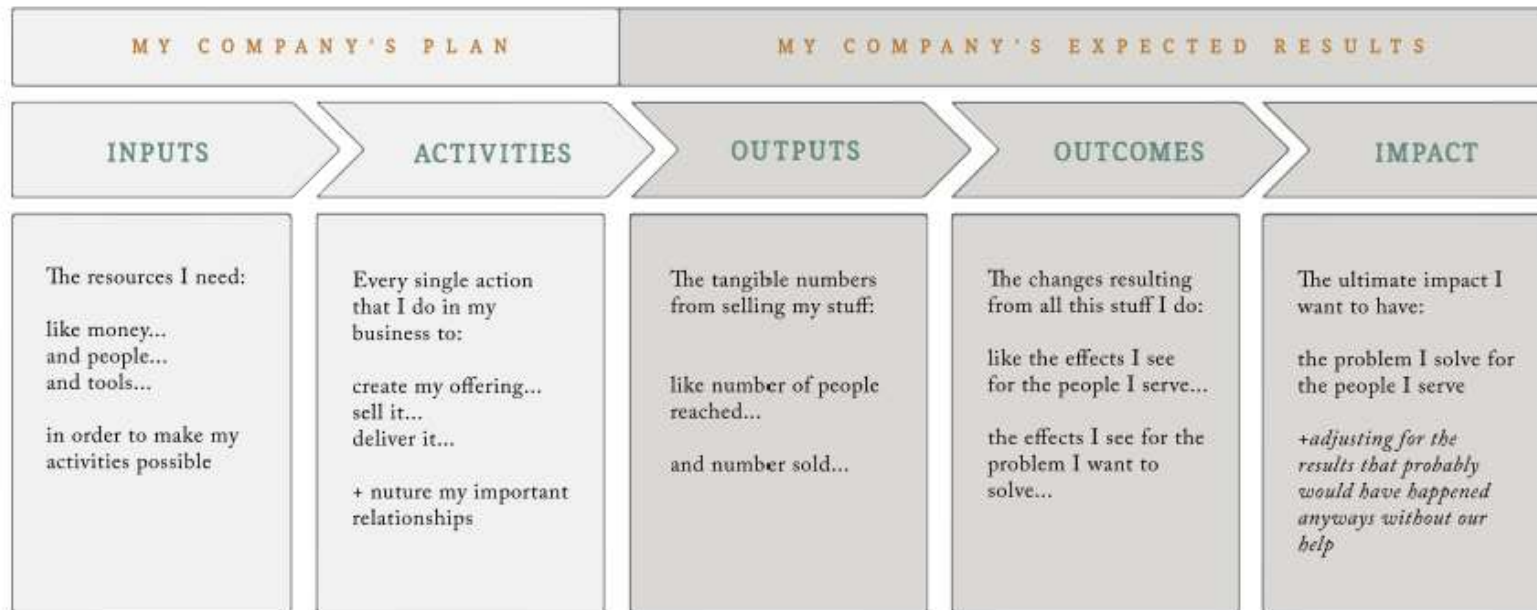
GECES Sub-group on Impact Measurement 2014



- Social Impact: The reflection of social outcomes as measurements, both long term and short-term, adjusted for the effects achieved by others (alternative attribution), for effects that would have happened anyway (deadweight), for negative consequences (displacement), and for effects declining over time (drop-off).
- Social Outcome: Social effect (change), both long-term and short-term achieved for the target population as a result of the activity undertaken with a view to social change taking into account both positive and negative changes.

3 El concepte d'impacte social

Theory of Change



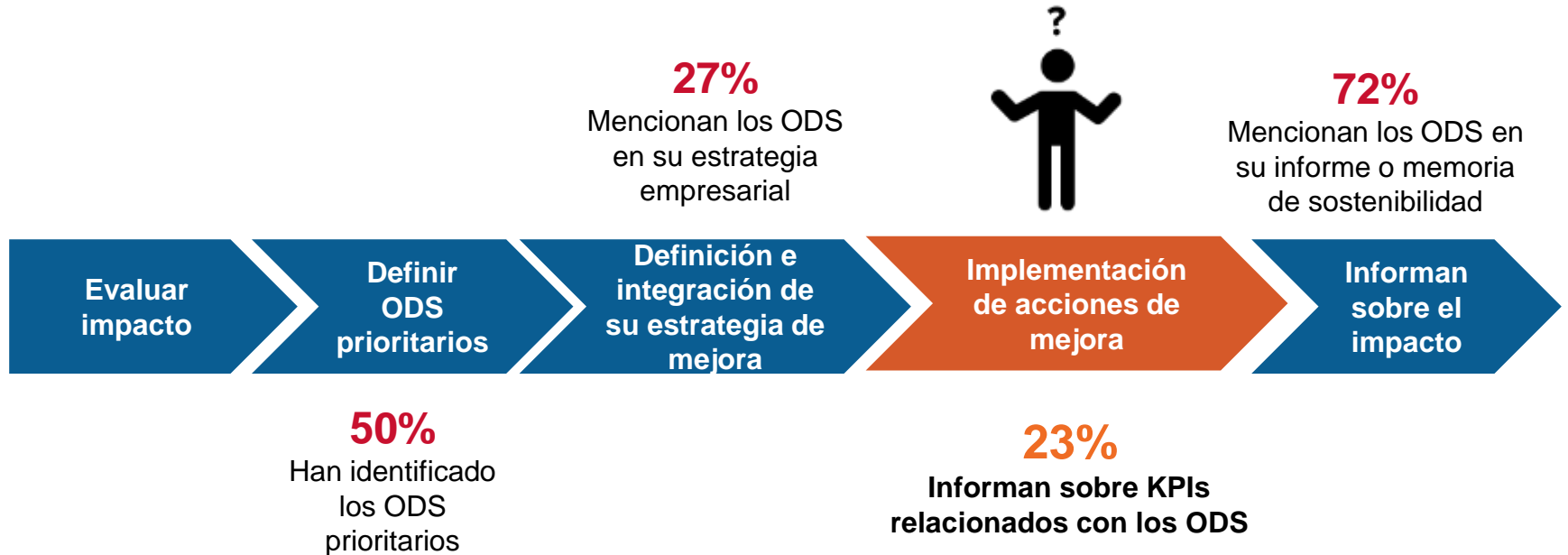
3 El concepte d'impacte social

EU Social Taxonomy Draft 2021– Platform on Sustainable Finance

- Horizontal dimension: The contribution every company can make to achieving the SDGs by meeting its responsibility to address potential and actual negative impacts on people and the environment that are linked to its operations and value chains
 - Ensuring decent work, promoting consumer interests,...
- Vertical dimension: The additional contribution that companies can make to achieving the SDGs by applying their knowledge, skills and other capabilities to benefit people and the environment
 - Beneficial SDG-related products, services and investments

4 Els models de mesura de l'impacte social

SDG Reporting Challenge 2018, PWC



4 Els models de mesura de l'impacte social

Models basats en KPIs

Estado de información no financiera consolidado de ENDESA, S.A. y sociedades dependientes

endesa

Àmbit	Descripción del Objetivo	Objetivo 2017	Resultado 2017	Nivel de cumplimiento
Descarbonización mix energético	Reducción de emisiones absolutas de CO ₂ vs 2005	34%	32%	94%
	Emisiones específicas de CO ₂ (kg/kWh)	0,435	0,439	99%
	Producción libre de CO ₂ (%)	50%	44%	88%
Reducción de impactos ambientales	Reducción de las emisiones específicas de SO ₂ (g/kWh)	0,91	0,77	100%
	Reducción de las emisiones específicas de NO _x (g/kWh)	1,15	1,09	100%
	Reducción de las emisiones específicas de partículas (g/kWh)	<0,035	0,023	100%
	Consumo específico de agua en generación (m ³ /MWh)	< 930	840	100%

	2015	2016	2017
Directivos	56,6	29,9	36,9
Hombres	54	28,8	36,2
Mujeres	71,7	35,4	40,7
Formación a mandos intermedios	58,3	52,9	43,8
Hombres	57,5	52,6	43,3
Mujeres	60	53,2	44,9
Formación a personal de administración y gestión	27,9	42,3	31
Hombres	28,2	44,7	32,8
Mujeres	26,9	36,4	26,6
Formación a operarios	40,8	45,4	31,2
Hombres	41	45,7	31,4
Mujeres	36,2	36,1	22,3



4 Els models de mesura de l'impacte social

Models basats en KPIs



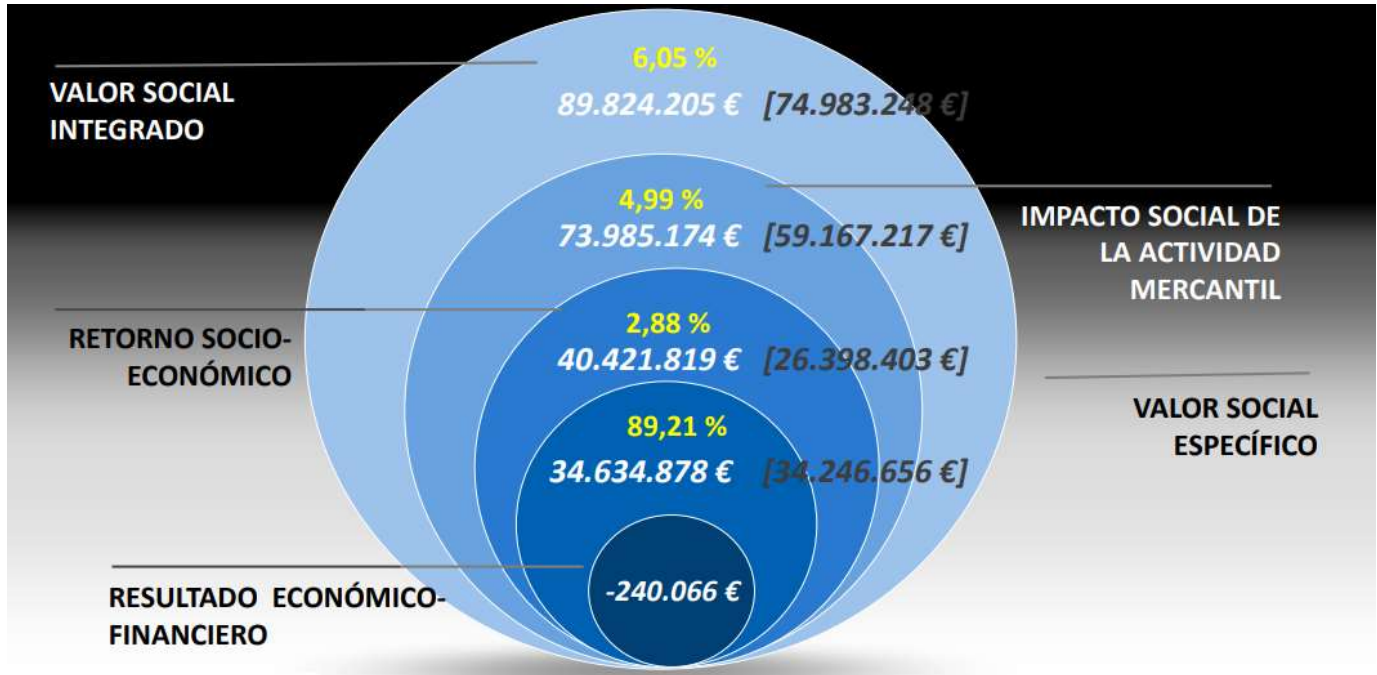
B Impact Assessment®

Impact Area	Average score of other businesses*	King Arthur Flour Company
Governance	10	14
Transparency i	0	10
Accountability	3	4
Workers	22	61
Compensation, Benefits & Training	15	18 i
Worker Ownership i	2	37
Work Environment	4	6 i
Community	32	16
Community Products & Services	15	0
Suppliers & Distributors i	4	2
Local Involvement	5	4
Job Creation	2	1 i
Diversity i	2	3
Civic Engagement & Giving	4	5 i
Environment	9	12
Environmental Products & Services i	4	1
Land, Office, Plant	4	5 i
Inputs i	2	2
Outputs	1	1
Transportation, Distribution & Suppliers	1	2
Overall B Impact Score	80	103

4 Els models de mesura de l'impacte social

Models basats en monetització

Valor Social Integrat



4 Els models de mesura de l'impacte social

Models basats en monetització

Social
Return on
Investment

$$\text{SROI} = \frac{\text{Total Present Value}}{\text{Total Input}}$$

Hipòtesi de
Substitució

Taules
Input-
Output



Transports
Metropolitans
de Barcelona

5 Conclusions

- Canvi de paradigma empresarial (triple sostenibilitat).
- Necessitat de millorar la informació no financera (gestió, transparència, rendiment de comptes,...).
- Treballar per la uniformitat i comparabilitat dels models de mesura de l'impacte social (150 eines, mètodes i estàndards d'avaluació del impacte social).
- No esperar a la obligatorietat de la informació no financera.
- Oportunitats importants a nivell de reputació, accés a finançament, o gestió de riscos, entre d'altres.

Gràcies/Gracias/Thank You!