### Chapter 1: OHCHR | Framework Principles on Human Rights and the Environment

Environmental issues may present themselves as temporary or permanent changes to the atmosphere, water, and land due to human activities, which can result in impacts that may be either reversible or irreversible.

This environment includes not only social and economic contexts but also the natural world. Environmentalism of Social Work. Sustainability and Social Work There are three types of sustainability in social work: Social work has focused on social, touched on economic, and largely ignored environmental. Social workers are familiar with social sustainability, which recognizes that individual health and well-being, nutrition, shelter, education, and cultural needs must be met Brennan, In addition, nonrenewable resources should be guarded and used minimally. It is here where the field of social work has been largely inactive. How can social work address these three elements of sustainability in equal portion? Her collaborative model includes the three elements of sustainability but also proposes a new way of looking at systems to include the interconnectedness espoused in transpersonal theory plus an emphasis on the spiritual dimension and nonviolent politics. Cowley has also been a proponent of social work adapting a transpersonal approach as opposed to the strictly reactive modernist approaches. Postmodern approaches, including that of transpersonal theory, suggest that exposing social work students to a transpersonal perspective that includes the spiritual dimension could have far-reaching implications for the relevancy of social work education to current human events. The interconnectedness that both Cowley and Mary endorse comes at a time when political and global environments demand it. Besthorn proposes that our Western focus on humans as the center of all ecosystems, called anthropocentrism, essentially keeps us isolated and disconnected and thus incapable of spiritual, psychological, and social fulfillment. Yet little can be found about the natural or physical environment in these courses. An informal discussion among several graduate-level human behavior and social environment and policy faculty revealed that environmentalism may be mentioned, but is rarely explored in classes. Individual student projects may address it, but otherwise sustainability is not emphasized. A logical consequence of the exploitation of natural resources is the exploitation of people. Both directly and indirectly, populations have suffered as a result of environmental damage. The lost homes and livelihood resulting on the Gulf Coast due to Hurricane Katrina in and the BP oil spill in show this all too clearly. Such knowledge includes the natural, physical, social, political, economic, and spiritual aspects of recovery from Hurricane Katrina and other disasters. Recognition of the importance of the natural world in healing can be found in adventure-based programs such as the Eden Alternative in long-term care, animal-assisted therapies, and Fresh Air Kids. These programs recognize the importance of the natural world. Programs emphasizing the conservation of natural resources are not often found in social work organizations or general social work practice, but hopefully this will change. As mentioned, CSWE made sustainability the focus of their conference. Community practice roles for social workers will be discussed, with an emphasis on partnerships that promote community education, planning, and advocacy. One example where social work and environmentalism intersect and are recognized is environmental racism. Environmental racism refers to the intentional or unintentional targeting of minority communities or the exclusion of minority groups from public and private boards, commissions, and regulatory bodies. New Directions So where can social work go from here? Australian and Canadian social work authors have recognized the connection between social work and environmentalism Bay, ; Borrell, ; McKinnon, ; Zapf, A new and dramatically different definition of ecological social work has been outlined Ungar, An expansion of the social work model has been proposed that requires a new perspective focused on society and its problems and the values of social work. The goal of this project is to expand the social work ecological model. The working definition and mission of this project should be considered as a potential model for the profession. Conservation social work is a much-needed interdisciplinary effort for coming to

terms with the critical and continual problems that arise when humans interact with animals and nature. Our relationships with animals and nature are confusing, frustrating, and paradoxical, but integral to life on Earth. Conservation Social Work provides a unifying and global approach for addressing problems centering on human-animal, human-nature, and human-human interactions with the vision of promoting well-being for humans, animals, and nature alike. Environmental pressures are described as the lack of resources or social provisions from social and physical environments. In addition to the lack of supportive social or organization networks, the Life Model speaks to unsupportive physical settings. It is not difficult to stretch this definition to include the dwindling natural resources that disproportionately affect those in deteriorated neighborhoods or unsustainable living conditions. Supporting Environmental Justice Social work, as the profession that prides itself on social justice as its foundational principle, should include environmentalism in its scope of practice. Environmental justice demands that social work education look at the ways in which social workers can help improve the world of their clients, both figuratively and literally. Rather than a mention of environmentalism as a social justice concern, courses and fieldwork should provide the opportunity for students to explore the nexus of environmentalism and social work. Social workers must think differently about social justice, with more community-focused action regarding environmental policy. Social workers should consider making the Life Model their overarching approach to practice in addition to specific intervention models or techniques used. Using Life Model as the meta-theory to our work will impel us to more consistently work to improve the natural world of our clients. Social workers may support environmental justice through personal efforts at sustainability and financial support of environmental causes, but more collective advocacy is needed. Social work and the environment: Understanding people and place. Australian Social Work, 63 3, Radical environmentalism and the ecological self. Journal of Progressive Human Services, 13 1, Nature, genetics, and the biophilia connection: Exploring linkages with social work values and practice. Advances in Social Work, 4 Integrating environmental issues into social work practice: Lessons learned from domestic energy auditing. Definitions for social sustainability and social work paper. Ecology and social work toward a new paradigm. Black Point, Nova Scotia: Transpersonal psychology and social work education. Journal of Social Work Education, 30 1, The life model of social work practice. Social work in a sustainable world. Exploring the nexus between social work and the environment. Australian Social Work, 61 3,

### Chapter 2: What You Can Do | UN Global Compact

Chapter - Private principle 3: Tomorrow's global, social and environmental issues are your opportunities today; Chapter - Private principle 4: Educate, navigate and inspire; Chapter - Private principle 5: Winning 'mind shelf' is the name of the game;.

From New York to Shanghai, cities across the globe are swelling, compounding social and environmental sustainability challenges. Meanwhile, cities are on the frontlines of the climate change fight â€" although they generate 70 percent of global greenhouse gas emissions, city dwellers have smaller carbon footprints than national averages, according to the International Institute for Environment and Development. In addition to climate change concerns, cities face challenges with communicating urgent but less visible sustainability problems to stakeholders, modernizing water and transportation infrastructure, improving urban design and feeding growing populations. If we are going to do the the things we need to do without melting the planet, we are going to need a lot of good stories. In a similar vein, many water quality issues afflicting municipalities are less visible to stakeholders. The solution A lack of accurate information about sustainability issues is one of the biggest impediments to action, McCarthy said. Pointing to the clean up of the Boston Harbor, she said that without this action Boston likely would not be the thriving place it is today. Financing modern water infrastructure The challenge Water is something many in the United States consider to be a fundamental human right â€" or a public good that everyone should have access to regardless of the cost. Struggling cities such as Flint, Michigan, highlight the need for public investment in water infrastructure. The United States experiences hundreds of water main breaks a day, and has received a D rating from national rating systems. The solution There are two primary routes cities can take to solve their water infrastructure crises â€" increase water rates or court private investment. Private investors may be able to step in in lieu of raising water rates, but in order for this to be economically feasible thousands of smaller projects across the country need to be bundled. The city relies heavily on rainfall to meet its water demands, which in recent years has been complicated by a severe drought. To improve water capture and efficiency, the city began giving out rain barrels and vouchers for low flow fixtures. Transportation grid determines life quality The challenge Crumbling public transportation infrastructure across the country is setting cities up for worse problems in the future. As urban populations increase, more people will need affordable and efficient means of getting around. The solution While the 20th century transportation grid was designed around the automobile, 21st century cities must embrace an integrated approach to public transportation. Crumbling public transportation infrastructure across the country is setting cities up for worse problems. In many cities across the country, people often take several forms of transportation, including light rail, buses and cars, to get from Point A to Point B. However, reduced faith in public projects has turned citizens off from supporting financing new public transportation projects. Reinventing urban environments The challenge As more people flock to cities in search of social and economic opportunities, cities face challenges with how to best absorb these new populations in the built environment. At the same time, many cities such as San Francisco lack the space to expand outward. The solution "Resiliency is improving social and economic grooves that allows the city to think in a sustainable way," said Jordan Goldstein, principal of regional planning at Gensler Architects. Small farmers should become the "incubators of innovation. Meanwhile, studies are showing that climate change actually may decrease the nutrition of common crops.

### Chapter 3: The 5 toughest challenges tomorrow's cities face | GreenBiz

environmental protection, equal opportunities for all, fair competition, and the interdependencies that occur between organizations and society (Quinn, ).

History[ edit ] Historical decisions of where financial assets would be placed were based on various criteria, financial return being predominant. It was in the s and 60s that the vast pension funds managed by the Trades Unions recognised the opportunity to affect the wider social environment using their capital assets [4] - in the United States the International Brotherhood of Electrical Workers invested their considerable capital in developing affordable housing projects, whilst the United Mine Workers invested in health facilities. As a response to a growing call for sanctions against the regime, the Reverend Leon Sullivan, a board member of General Motors in the United States, drew up a Code of Conduct in for practising business with South Africa. The conclusions of the reports led to a mass disinvestment by the US from many South African companies. The resulting pressure applied to the South African regime by its business community added great weight to the growing impetus for the system of apartheid to be abandoned. Towards the end of the century however a contrary theory began to gain ground. In James S. The investment market began to pick up on the growing need for products geared towards what was becoming known as the Responsible Investor. He coined the phrase the " triple bottom line ", referring to the financial, environmental and social factors included in the new calculation. At the same time the strict division between the environmental sector and the financial sector began to break down. The informal group of financial leaders, city lawyers and environmental stewardship NGOs became known as The Virtuous Circle, its brief was to examine the nature of the correlation between environmental and social standards and financial performance. In the early years of the new millennium, the major part of the investment market still accepted the historical assumption that ethically directed investments were by their nature likely to reduce financial return. Philanthropy was not known to be a highly profitable business and Friedman had provided a widely accepted academic basis for the argument that the costs of behaving in an ethically responsible manner would outweigh the benefits. However the assumptions were beginning to be fundamentally challenged. In two journalists Robert Levering and Milton Moskowitz had brought out the Fortune Best Companies to Work For, initially a listing in the magazine Fortune, then a book compiling a list of the best practicing companies in the United States with regard to corporate social responsibility and how their financial performance fared as a result. Of the three areas of concern that ESG represented, the environmental and social had received most of the public and media attention, not least because of the growing fears concerning climate change. Moskowitz brought the spotlight onto the corporate governance aspect of responsible investment. His analysis concerned how the companies were managed, what the stockholder relationships were and how the employees were treated. He argued that improving corporate governance procedures did not damage financial performance, on the contrary it maximised productivity, ensured corporate efficiency and led to the sourcing and utilising of superior management talents. The Freshfields report concluded that not only was it permissible for investment companies to integrate ESG issues into investment analysis but it was arguably part of their fiduciary duty to do so. Many in the investment industry believe the development of ESG factors as considerations in investment analysis to be inevitable. There has been uncertainty and debate as to what to call the inclusion of intangible factors relating to the sustainability and ethical impact of investments. Names have ranged from the early use of buzz words such as "green" and "eco", to the wide array of possible descriptions for the types of investment analysis - "responsible investment", "socially responsible investment" SRI, "ethical", "extra-financial", "long horizon investment" LHI, "enhanced business", "corporate health", "non-traditional", and others. But the predominance of the term ESG has now become fairly widely accepted. In fact, more than six in ten participants agreed they would be

more likely to contribute or increase their contributions to their retirement plan if they knew their investments were doing social good. It also acknowledged that despite significant progress, many investors have yet to fully integrate ESG issues into their investment decision-making processes. Environmental governance Threat of climate change and the depletion of resources has grown, so investors have to factor sustainability issues into their investment choices. The issues often represent externalities, such as influences on the functioning and revenues of the company that are not exclusively affected by market mechanisms. Climate change[edit] The body of research providing evidence of global trends in climate change has led investors â€" pension funds, holders of insurance reserves â€" to begin to screen investments in terms of their impact on the perceived factors of climate change. Fossil fuel reliant industries are less attractive. Its conclusions pointed towards the necessity of including considerations of climate change and environmental issues in all financial calculations and that the benefits of early action on climate change would outweigh its costs. The Long Term view is becoming prevalent amongst investors. There is a growing perception that the broader the pool of talent open to an employer the greater the chance of finding the optimum person for the job. Consumer protection[ edit ] Until fairly recently, caveat emptor "buyer beware" was the governing principle of commerce and trading. The collapse of the US Sub-Prime Mortgage market initiated a growing movement against predatory lending has also become an important area of concern. Responsible investment [edit] The three concepts of social, environmental and corporate governance are intimately linked to the concept of Responsible Investment. RI began as a niche investment area, serving the needs of those who wished to invest but wanted to do so within ethically defined parameters. In recent years it has become a much larger proportion of the investment market. Investment strategies[ edit ] RI seeks to control the placing of its investments via several methods: Positive selection; where the investor actively selects the companies in which to invest; this can be done either by following a defined set of ESG criteria or by the best-in-class method where a subset of high performing ESG compliant companies is chosen for inclusion in an investment portfolio. Activism; strategic voting by shareholders in support of a particular issue, or to bring about change in the governance of the company. Engagement; investment funds monitoring the ESG performance of all portfolio companies and leading constructive shareholder engagement dialogues with each company to ensure progress. Integration; the inclusion of ESG risks and opportunities into traditional financial analysis of equity value. Institutional investors One of the defining marks of the modern investment market is the divergence in the relationship between the firm and its equity investors. Insurance companies, Mutual Funds and Pension Funds with long-term payout obligations are much more interested in the long term sustainability of their investments than the individual investor looking for short-term gain. By late, over a third of institutional investors commonly referred to as LPs based in Europe and Asia-Pacific said that ESG considerations played a major or primary role in refusing to commit to a private equity fund, while the same is true for a fifth of North American LPs. As of there were a total of PRI signatories, consisting of asset owners, investment managers and professional service partners. Equator Principles The Equator Principles is a risk management framework, adopted by financial institutions, for determining, assessing and managing environmental and social risk in project finance. It is primarily intended to provide a minimum standard for due diligence to support responsible risk decision-making. The Equator Principles, formally launched in Washington DC on 4 June, were based on existing environmental and social policy frameworks established by the International Finance Corporation. These standards have subsequently been periodically updated into what is commonly known as the International Finance Corporation Performance Standards on social and environmental sustainability and on the World Bank Group Environmental, Health, and Safety Guidelines. One of the major aspects of the ESG side of the insurance market which leads to this tendency to proliferation is the essentially subjective nature of the information on which investment selection can be made. By definition ESG data is qualitative; it is non-financial and not readily quantifiable in monetary terms. But the ESG intangibles are not

only highly subjective they are also particularly difficult to quantify and more importantly verify. One of the major issues in the ESG area is disclosure. Environmental risks created by business activities have actual or potential negative impact on air, land, water, ecosystems, and human health [41]. The information on which an investor makes his decisions on a financial level is fairly simply gathered. With ESG considerations, the practice has been for the company under examination to provide its own figures and disclosures. One of the solutions put forward to the inherent subjectivity of ESG data is the provision of universally accepted standards for the measurement of ESG factors. Such organisations as the ISO International Organisation for Standardisation provide highly researched and widely accepted standards for many of the areas covered. The corporate governance side of the matter has received rather more in the way of regulation and standardisation as there is a longer history of regulation in this area. The conclusions that the commission reached were compiled in into the Combined Code on Corporate Governance which has been widely accepted if patchily applied by the financial world as a benchmark for good governance practices.

### Chapter 4: Library | UN Global Compact

Tomorrow's leaders today CEO Survey - AIESEC be concerned about social and environmental issues. Tomorrows' leaders today 3.

The International Public Sector Accounting Standards Board develops standards, guidance, and resources for use by public sector entities around the world for preparation of general purpose financial statements. Three are highlighted here: Smart software systems including cloud computing will support the trend toward outsourcing services including more overseas outsourcing, and greater use of social media via smart technology will improve collaboration, disclosure, engagement with stakeholders and broader communities see ACCA research, above. Second, continued globalization will create more opportunities and challenges for members of the accounting profession. While globalization encourages the free flow of money from one capital market to another, enhanced overseas outsourcing activities and the transfer of technical and professional skills will simultaneously continue to pose threats to resolving local problems with different cultural, financial, and tax systems. Accounting firms in the US, EU, and Australia are outsourcing services to India and China for the purpose of cost minimization, which will create a shift in employment within the accounting industry in the West. Third, increased regulation, and the associated disclosure rules, will have the greatest impact on the profession for years to come. For example, increased regulation is imminent because of massive tax avoidance, transfer pricing, and money laundering as exposed via the panama papers see Guardian series. Many professional tax accountants will be affected by intergovernmental tax action to limit base erosion and profit-shifting. Additionally, because of greater public pressures and stakeholder expectations, social and environmental considerations are getting importance alongside economic concerns in contemporary organizations. We see a range of stakeholder groups[i] including shareholders, workers, governments or regulators, non-governmental organizations, media, and the community have a growing interest in organizational social and environmental issues. Because of the widespread stakeholder concern and associated regulations toward social and environmental considerations, contemporary organizations are facing challenges to find sustainable solutions to deal with the complexity of integrating financial, social, and environmental performance. The regulatory concern for different social and environmental issues, along with the associated measurement and reporting complexities of these issues, has allowed accounting professionals to open their minds to the possibility that accounting has the capacity to change. The important implication is that all professional accountants will be expected to look beyond the numbers, which will, in turn, enhance collaborations among members of multiple professions, including accountants, doctors, lawyers, environmental scientist, sociologists, and so on. Implications for Teaching Future accountants will increasingly need education in digital technology including cloud computing and use of big data, globalization outsourcing of accounting services, and evolving regulations tax regulation, new forms of corporate reporting, integrated reporting regulation, and so on. The ACCA report revealed that knowledge of digital technologies is the key competency area where professional accountants have skill gaps. At present, accountants lack knowledge in transformation of new disclosure regulations, new forms of disclosures, and awareness of the interconnectedness of financial and non-financial reporting. Professional accountants will need the skills to provide more all-inclusive corporate reporting, which tells less about the numbers and more about the narrative of the organization. Unfortunately, at the moment, few universities have developed curriculums for accounting students in line with their future needs. Universities will need to develop or incorporate new units, such as cloud computing, big data, digital technology, integrated reporting, carbon emission accounting, and so on for accounting students. At the same time, universities should either invest in existing faculty members for training and learning or recruit experts to coordinate and lecture new units.

Implications for Research Big accounting firms are conducting surveys on cloud computing, big data, technological change, new forms of fraud and corruption, and corporate sustainability in order to address the ongoing and future opportunities and challenges facing the profession. A growing number of accounting academics are investigating more narrative corporate reporting. Professional accounting organizations, including Chartered Accountants Australia and New Zealand, CPA Australia, and the ACCA UK are providing seed funding to academic researchers to investigate issues in line with future economic, technological, social, and environmental changes. Despite ongoing efforts by professional accounting organizations and academic researchers, there is a surprising gap in research that deals with the changes that will impact accountants and professional accounting organizations. Future research should drive industry collaborations and collaborations between inter-disciplinary academic researchers in order to reveal strategic responses to and pro-active strategies on changes in digital technology, the continued globalization of standards, and new forms of regulation and associated stakeholder expectations. Stakeholder pressures on corporate climate change-related accountability and disclosures: Business and Politics, 17 2, pp. Subscribe to The Latest, our customizable update sent every two weeks. But till the date, we serve many big companies via our CA firms in Mumbai - https: My comment related to the part of Implication for Research in the last sentence of the 1st paragraph said: The Accounting firms just perform the current practices where the private accounting firm conducting the financial audit by charging the auditee with the audit fee. The audit fees have an impact to the objectivity and independency of the accounting firm to the auditee. The State Auditors will objective and independent to the private and public auditees in performing the financial audit because the auditees are free from audit fee and the salary of the auditors have been paid by State or Government. In this chance I propose a suggestion that State Auditors will replace the function of the accounting firms in the financial audit with the purpose to get the full objective and independent audit. But what happens in those few instances where reversing or updating a transaction is insufficient because the data cannot or should not remain visible in the data history?

### Chapter 5: Environmental, social and corporate governance - Wikipedia

Social Challenges of Cities of Tomorrow Today, however, the city's diversity takes a new dimension, not least because it has These issues (social cohesion.

If People Want, it Will Happen. Today just over two billion people live without readily available, safe water supplies at home. This is due above all to failures of policies, governance, leadership and markets. By, investment in water and sanitation infrastructure will need to be around USD0. The Global Commission on the Economy and Climate released this major report earlier this month. Maximising returns on water investment requires recognising the potential for natural or green infrastructure to complement or replace built infrastructure. It also requires mobilising private finance and investment at scale and generating adequate revenue returns. It will also be vital to put an appropriate value on water and sanitation services. GGGI, an inter-governmental organisation with 28 member countries, supports and promotes strong, inclusive and sustainable economic growth in its partner countries. Vos has extensive experience in international water projects both in the public and private sector. He said that GGGI saw the PES model as not only providing a vehicle for incentivising ecosystem management, but also being able to help achieve long-term sustainable goals. In a presentation on financing water conservation for ecosystem services at the global event organised by the Stockholm International Water Institute, Vos strongly emphasised PES as a powerful tool for enhancing economic, environmental and social returns from investments in integrated ecosystem management. Excerpts of the interview follow: What is getting the attention of the water discussion now is ecosystem services. We try to get knowledge about the crucial elements of this aspect. GGGI is implementing PES in the water sector and has been involved in the development of financial instruments to support ecosystem services in several developing countries. GGGI works to address issues impacting water availability and use by encouraging water-related innovation in industries and investment in green urban infrastructure, and through integration with policies on water allocation in economic sectors. Secondly, there are the bilateral meetings which hold importance for our future work and at World Water Week we met a cross-section of stakeholders, including from ministries, donors, also NGOs. We had very intense discussions and made good progress. We are a small organisation and cannot do it alone. GGGI focuses on mainstreaming water resources management in green planning frameworks, decentralised sanitation and water quality investments, and innovation through bio-economy, including climate resilient food systems and payment for ecosystem services. We are not outsiders but one of them. We have our staff sitting in the ministry itself, discussing constantly how to improve sustainable economic growth, looking at policy reform through the green pathway. Green growth policies allow for limited water resources to be used more efficiently and enable access to all at a reasonable cost, while leaving sufficient quantities to sustain the environment. New green projects in water and sanitation not only improve overall capacity in sustainable water management, but also create additional green jobs. The second aspect about the way GGGI works is that it is there with partner countries for the long haul. Our commitments are long term and we see it through from policy reforms all the way to supporting project implementation. We are there monitoring projects even five years after and assist governments if something goes wrong. Our linkages between policy reform and project development ensures implementation. But if it is only about policy reform then it is very likely that it will be written in a report and may never see the light of day. Without policy implementation, policy reform is a toothless tiger; it will not be successful So we have two pillars. The first is policy reform to create a conducive environment. What are some of the implementation challenges GGGI faces and how does it handle them? In setting the ground for reforms, yes challenges are there. Politicians are there for the short term. One cannot rely on political support only; one has to work with all the layers below it â€" the civil service and municipalities â€" to make a policy or a project sustainable and

internalise it. We consider ourselves the strategic advisors, discussing policies and project extensively till the administration is fluent with them. We ensure that we have a broad base of support and not concentrated on one or two persons. We have been very nimble. The world is changing very fast and we need to adapt and respond quickly to the needs and opportunities for our member countries. So in the past year we have strengthened our presence in the countries of operations. With two-thirds of our staff in member countries, and just one-third at headquarters, we are closer than before to ground operations in member countries. GGGI also helps member countries with investment strategies for their green projects. What is its investment mantra in an increasingly public fund-squeezed world? The mantra is that public investments are not sufficient to change the world. We need to attract other financing. Private financing is very important. There is a huge amount of private financing floating around. They are all looking for investment opportunities. With current low interest rates it is difficult for them to find the right investment opportunities. So currently there is emerging a good opportunity to attract conservation finance for nature conservation, for water management, for sustainable landscapes. Definitely there is a search for returns on investments but investors want impact; they want to do good for Nature, to do good for people. So this is also helping. Investors, especially in Germany, in the United Kingdom and the Nordic countries, are contributing to this shift. We have to find our opportunity in this shift to attract funding. Since there is limited public money, we have to use it intelligently. What GGGI is doing is putting government and donor money or contributions from the Green Climate Fund into projects in such a way that the private investor feels confident that their investment will give assured returns. For instance, in Rwanda we are working on energy efficiency and climate change investments. Financial vehicles are designed with a foundation of public funds and this gives comfort to private investors. How do you see the earth in and where do you see hope for sustainability coming from? In principle I am very optimistic. This is not a scientific answer but a personal opinion. I am also optimistic that we will be able to achieve positive results and in the end remain below the two degree warming limit. This positivity is fed by the innovations for sustainability I see, that investors now are looking for impact rather than financial returns and the fact that the membership of GGGI increased to 28 members who remain very committed to a sustainable growth path. Countries like China may still be resorting to coal-powered electricity but they are taking big steps towards sustainability simultaneously. Today, it is a combination of positive and negative factors, but I hope and expect the positive will prevail, that we will be able to turn the ship in the end. In the end it is all about people. If people want, it will happen.

### Chapter 6: Private Label ()

SuStainability reporting matterS EXECUTIVE SUMMARY What are national government S doing about it? 7 guiDanCe for the publiC seCtor There is a plethora of guidance and frameworks for.

### Chapter 7: Environmentalism & Social Work: The Ultimate Social Justice Issue

Take your commitment to the next level and take action with the UN Global Compact. Learn more about how we can work together to be a corporate sustainability leader.