

SUSTAINABILITY PERFORMANCE INDICATORS

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Abstract: *Sustainable Balanced Scorecard (SBSC), Organizational Sustainability Performance Index (OSPI), and Corporate Sustainability Index (ISE) are all tools that help organizations measure and manage their sustainability performance. SBSC integrates sustainability considerations into traditional performance management systems, while OSPI and ISE provide sustainability performance benchmarks for organizations to assess their sustainability performance and identify areas for improvement. These indicators reflect a growing emphasis on measuring and managing sustainability performance in organizations and are likely to become increasingly important as stakeholders demand more transparency and accountability in sustainability reporting. Sustainable Management System (SMS), Environmental Management Accounting (EMA), Sustainability Management Accounting (SMA), and the Composite Index of Sustainable Development (ICSD) are all indicators that reflect the growing emphasis on sustainable practices and accounting frameworks in today's business and economic. SMS helps organizations integrate sustainability considerations into their operations, while EMA and SMA provide tools for identifying and measuring the environmental and social costs and benefits of business activities. ICSD measures a country's progress towards sustainable development based on various economic, social, and environmental indicators. These indicators suggest a growing recognition of the importance of sustainability in economic development and decision-making processes, and are likely to become increasingly important as organizations and governments continue to prioritize sustainability.*

Keywords: Sustainable Balanced Scorecard (SBSC), Organizational Sustainability Performance Index (OSPI), Corporate Sustainability Index (ISE), Sustainable Management System (SMS), Environmental Management Accounting (EMA), Sustainability Management Accounting (SMA) and the Composite Index of Sustainable Development (ICSD)

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1.1 Introduction to the main categories of indicators

Sustainable Performance Indicators (SPI) are tools that organizations use to measure and monitor their environmental, social and economic performance. SPIs

provide a way for organizations to track their progress towards sustainability goals and identify areas where improvements are needed.

An important type of SPI are environmental performance indicators (EPIs). EPIs are used to measure an organization's environmental performance and track progress towards environmental sustainability goals. Examples of EPI include energy efficiency indicators, greenhouse gas emissions, water use and waste management. Organizations can use EPIs to identify areas where they are using resources inefficiently and take corrective action to reduce their environmental impact.

Social Performance Indicators (SPIs) are another important type of SPI. SPIs are used to measure an organization's social performance and track progress towards social sustainability goals. Examples of SPIs include indicators of employee satisfaction, community engagement and human rights performance. Organizations can use SPIs to identify areas where they are not meeting stakeholder needs and take corrective action to improve their social performance.

Economic performance indicators (EPIs) are also an important type of SPI. EPIs are used to measure an organization's economic performance and track progress towards economic sustainability goals. Examples of EPIs include indicators of financial performance, such as revenue and profit, and indicators of economic impact, such as job creation and local sourcing of materials. Organizations can use EPIs to identify areas where they can improve their economic performance while maintaining a sustainable approach.

In addition to these specific types of SPI, organizations can also use composite indicators to assess their overall sustainability performance. Composite indicators are a combination of different indicators that provide an overview of an organization's sustainability performance. For example, a composite indicator of sustainability performance could include EPI, SPI and EPI.

SPIs are essential for organizations that want to achieve sustainability. They provide a way for organizations to track their progress towards sustainability goals and identify areas where improvement is needed. In addition, SPIs can also help organizations communicate their sustainability performance to stakeholders and comply with sustainability regulations and standards.

In conclusion, sustainability performance indicators (SPIs) are tools that organizations use to measure and monitor their environmental, social and economic performance. SPIs provide a way for organizations to track their progress towards sustainability goals and identify areas where improvement is needed. SPIs are essential for organizations seeking to achieve sustainability and can help organizations communicate their sustainability performance to stakeholders and comply with sustainability regulations and standards.

An important type of EPI is energy efficiency indicators. These indicators measure an organization's energy consumption and track progress towards energy efficiency goals. Examples of energy efficiency indicators include energy consumption per unit of production, energy consumption per square meter of building space, and the proportion of renewable energy in the organization's energy mix . Organizations can use energy efficiency indicators to identify areas where they are using energy inefficiently and take corrective action to reduce their energy consumption.

Another important type of EPI is greenhouse gas emission indicators. These indicators measure an organization's greenhouse gas emissions and track progress towards emission reduction targets. Examples of greenhouse gas emissions indicators include emissions per unit of production, emissions per square meter of building space, and the proportion of renewable energy in the organization's energy mix . Organizations can use greenhouse gas emissions indicators to identify areas where they emit high levels of greenhouse gases and take corrective action to reduce their emissions.

Water use indicators are another important type of PPE. These indicators measure an organization's water consumption and track progress towards water efficiency goals. Examples of water use indicators include water consumption per unit of production, water consumption per square meter of building space, and the proportion of greywater and rainwater that is reused. Organizations can use water use indicators to identify areas where they are using water inefficiently and take corrective action to reduce water use.

Waste management indicators are also an important type of PPE. These indicators measure an organization's waste generation and track progress towards waste reduction goals. Examples of waste management indicators include waste generation per unit of production, recycling rate and the proportion of waste that is sent to landfills. Organizations can use waste management indicators to identify areas where they generate high levels of waste and take corrective action to reduce waste generation.

An important type of SPI are employee satisfaction indicators. These indicators measure the satisfaction of an organization's employees with their work and working conditions. Examples of employee satisfaction indicators include employee turnover rate, absenteeism rate, and employee engagement survey results. Organizations can use employee satisfaction indicators to identify areas where employees are dissatisfied and take corrective action to improve employee well-being.

Another important type of SPI are community engagement indicators. These indicators measure an organization's engagement with the local community and track progress towards community sustainability goals. Examples of indicators of

community involvement include the number of community events organized by the organization, the number of volunteer hours contributed by employees, and the number of community partnerships established by the organization. Organizations can use community engagement indicators to identify areas where they are not meeting the needs of local communities and take corrective action to improve community relations.

Human rights performance indicators are also an important type of SPI. These indicators measure an organization's compliance with human rights standards and track progress towards human rights sustainability goals. Examples of human rights performance indicators include the number of human rights complaints received, the number of human rights audits conducted and the number of human rights training programs provided. Organizations can use human rights performance indicators to identify areas where they are not meeting human rights standards and take corrective action to improve human rights performance.

Diversity, equity and inclusion indicators (DEIs) are also an important type of SPI. These indicators measure an organization's compliance with DEI standards and track progress towards DEI sustainability goals. Examples of DEI indicators include the percentage of employees from underrepresented groups, the representation of underrepresented groups in leadership positions, and the number of DEI training programs offered. Organizations can use DEI indicators to identify areas where they are not meeting DEI standards and take corrective action to improve DEI performance.

An important type of EPI are financial performance indicators. These ratios measure the financial performance of an organization and include financial ratios such as return on assets (ROA) and return on equity (ROE). These indicators can be used to assess the profitability, efficiency and financial stability of an organization. In addition, organizations can also use financial ratios such as net profit margin, gross profit margin, and operating margin to evaluate their performance in terms of revenue and cost management.

Another important type of EPI are economic impact indicators. These indicators measure the economic impact of an organization's operations on the local community and economy. Examples of economic impact indicators include the number of jobs created, the amount of local supply of materials, and the amount of taxes paid. Organizations can use economic impact indicators to assess the economic benefits they bring to the community and ensure that their activities align with their sustainability goals.

Sustainability-related indicators are also an important type of EPI. These indicators measure an organization's compliance with sustainability standards and track

progress towards sustainability goals. Examples of sustainability-related indicators include the percentage of renewable energy in the organization's energy mix , the recycling rate, and the number of sustainability certifications the organization has obtained. Organizations can use sustainability-related indicators to identify areas where they are not meeting sustainability standards and take corrective action to improve their sustainability performance.

In conclusion these indicators are essential for organizations that want to achieve environmental, social and economic sustainability. They provide a way for organizations to track their progress towards economic sustainability goals and identify areas where improvement is needed. In addition, indicators can help organizations communicate their environmental, social and economic performance to stakeholders and comply with environmental, social and economic regulations and standards.

1.2 Global Sustainable Competitiveness Index

Global Sustainable Competitiveness Index (Global Sustainable Competitiveness Index - GSCI), published annually by SolAbility , has become established in the international professional environment. This is largely due to the rather special but illustrative methodology and structure, the multitude of measured data and the summary in composite indicators.

Although the name of the index is not sustainable development, but sustainable competitiveness, if one examines the latter definition in one of the annual reports issued by the organization, it is easy to understand that it is a completely similar idea. SolAbility describes sustainable competitiveness as follows: the ability to create and maintain prosperity that is accessible to all and that does not reduce the possibility of maintaining or increasing this prosperity in the future (SolAbility 2019) . It can be said that this is actually not different from the concept of sustainable development. SolAbility system is also multidimensional, meaning that it includes all three dimensions of sustainable development and competitiveness. Competitiveness and sustainable development are also related fields, as in addition to the business environment, both social and environmental dimensions are clearly included in the modern interpretation of competitiveness (Faur et al, 2021). The system is based on five pillars of equal importance (SolAbility 2019) :

1. natural capital and its consumption,
2. resources management,
3. social capital,
4. intellectual capital,

5. government efficiency.

Each of the pillars may be more or less familiar from previous measurements. Natural capital and resource efficiency are present in all measurement structures, as is government or environmental policy in some form in most structures. Social capital is also known, but appears in measurement systems where the social dimension, inclusion, social accessibility of development results are also present. Intellectual capital is the one that better relates to the conditions of competitiveness and development, of qualitative economic growth (that is, not to the conditions of growth based on the increase in the volume of production, but on the production of goods with higher added value). However, this can also be found among the UN Sustainability Goals, partly under point 4. Quality education 4 and under point 9. Industry, innovation and infrastructure. However, SolAbility's spectacular innovation is that, in addition to breaking down these pillars (dimensions) into sub-domains examined with indicators, it also calculates a composite indicator for each pillar, which makes each country's performance and position in each dimension comparable. It also produces a final indicator composed of the value of the pillars. This creates a new ranking in addition to the existing "classic" competitiveness rankings (such as those of the IMD or WEF), which usually only measure economic and possibly social indicators, and then provide a good basis for analysis to see how a country stands in the competitive ranking, if sustainability considerations are also taken into account. This is a great innovation for SolAbility, as it brings sustainability closer to the economy by incorporating the concept of competitiveness. The logic, structure and content of the system are shown in Figure 1 and Table 1.

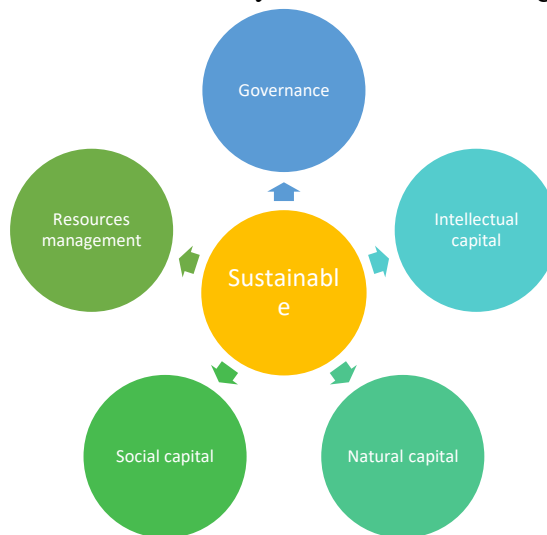


Figure 1.
The SolAbility Sustainable Competitiveness Framework

Source : edited by the author after SolAbility , 2019

Table 1.
SolAbility Global Sustainable Competitiveness Index

size	field	No. _ indicator
Natural capital	Food sources _	22
	forestry	
	The water and biosphere	
	Pollution	
The management resources	Efficiency power	24
	CHG intensity	
	The intensity USE mATERIALS	
	The intensity USE WATER	
Social capital	Services publicly	21
	Health and health care system _ _	
	criminality	
	Freedom	
Intellectual capital	Education	17
	Performance in the research and development	
	Innovation	
Efficiency GOVERNANCE	investment	28
	Corruption	
	Business environment _	
	Economic balance	

Source : edited by the author after SolAbility 2019

A total of 106 indicators are measured in the structure. The domains appear to be similar to previous measurement systems in many respects. SolAbility presents results and rankings in annual reports. The most recent report was 2021.

1.3 Composite Sustainable Development Index

The Composite Sustainable Development Index (CSID) is a tool used to measure a country's sustainable development performance. ICSD considers three pillars of sustainability: economic, social and environmental. The economic pillar includes factors such as GDP, while the social pillar includes factors such as education and health. The environmental pillar includes factors such as carbon emissions and the use of natural resources.

The ICSD provides a comprehensive picture of a country's sustainable development performance by combining a number of indicators from the three pillars. This allows decision makers and stakeholders to identify areas where progress has been made and areas where improvement is needed. The ICSD is particularly useful for comparing the sustainability performance of different countries and tracking progress over time.

ICSD has a number of advantages. First, it provides a more comprehensive view of sustainability than traditional economic measures such as GDP. Second, it helps identify trade-offs and synergies between economic, social and environmental factors. Third, it allows policymakers to prioritize actions that will have the greatest impact on sustainable development.

However, there are also limitations of ICSD. For example, the selection of indicators may be subjective, and some indicators may be more important in certain contexts than others. Furthermore, ICSD does not take into account the complexity of sustainability issues and the need for integrated approaches to address them.

Despite these limitations, ICSD is an important tool for promoting sustainable development. By providing a comprehensive and comparative view of sustainability performance, ICSD can help identify areas where progress is needed and prioritize actions to achieve sustainable development goals. Ultimately, ICSD can contribute to a more sustainable and equitable future for all.

In conclusion, the Sustainable Management System (SMS), Environmental Management Accounting (EMA), Sustainability Management Accounting (SMA) and the Composite Index of Sustainable Development (ICSD) are all important tools and systems for managing and measuring sustainability performance.

SMS provides a comprehensive framework for managing an organization's social, environmental and economic impact in a way that is sustainable over the long term. EMA helps organizations integrate environmental considerations into decision-making and management processes through financial and non-financial information. SMA builds on traditional management accounting practices by including sustainability-related information such as environmental and social data, providing a more holistic view of an organization's sustainability performance. ICSDs are used to measure and track the sustainability performance of countries, regions or other entities by combining a variety of indicators into a single score or ranking.

Each of these tools and systems has its own unique strengths and limitations and can be used together to provide a more comprehensive picture of sustainability performance. By integrating these tools into decision-making and management processes, organizations can identify opportunities for improvement, reduce environmental impact, improve social outcomes, and enhance long-term economic

viability. Overall, these tools and systems are essential to achieving sustainable development and creating a better future for all. The differences between ICSD, SMA, EMA, SMS performance indicators are shown in table 2.

Table 2. Differences between performance indicators ICSD, SMA, EMA, SMS

Factor	ICSD	SMA	EMA	SMS
Definition	It measures a country's performance in terms of sustainable development	Integrates sustainability principles into accounting methods	Integrates environmental factors into accounting methods	Integrates sustainability principles into supply chain management
Focus	Country level sustainability performance	Organizational sustainability performance	Environmental organizational performance	Supply chain sustainability performance
objection	Economic, social and environmental sustainability	Ecological, social and economic sustainability	Environmental sustainability	Ecological, social and economic sustainability
BENEFITS	It provides a comprehensive view of sustainability performance and enables cross-country comparisons	Identifies opportunities to improve sustainability performance and demonstrates commitment to sustainability	It helps organizations identify environmental costs and resource efficiency opportunities	Help organizations integrate sustainability into supply chain management and build trust with stakeholders
challenge	Indicators may be subjective, and some may be more important in certain contexts	It requires specialized knowledge and expertise, and data can be difficult to collect	It requires changes to accounting and information systems, and data may be incomplete or inaccurate	It requires collaboration and coordination between supply chain partners, and data can be difficult to collect and standardize

Source: processed by the author

1.4 Organizational Sustainability Performance Index (OSPI)

The Organizational Sustainability Performance Index (OSPI) is a tool designed to help organizations measure and improve their sustainability performance. OSPI assesses an organization's sustainability performance through a range of indicators, including environmental, social and economic factors. This index was developed to help organizations track their sustainability performance over time and identify areas for improvement.

The OSPI is designed to be a comprehensive tool that measures sustainability performance through a range of indicators. It includes both quantitative and qualitative measures such as greenhouse gas emissions, waste reduction, community involvement, employee satisfaction and ethical business practices. OSPI also considers the organization's specific context, such as industry, size and geographic location.

OSPI provides a score for each organization based on its sustainability performance. The score is based on a number of factors, including the organization's performance compared to other organizations in its industry or sector, the extent to which the organization's sustainability performance aligns with global sustainability goals, and the organization's ability to innovate and drive sustainable change .

One of the key benefits of OSPI is that it provides a way for organizations to benchmark their sustainability performance against other organizations in their sector or industry. This can help organizations identify areas for improvement and best practices that can be shared across the industry. OSPI can also help organizations communicate their sustainability performance to stakeholders such as investors, customers and employees.

However, there are also some limitations of OSPI. One limitation is that it is based on self-reported data, which may not always be accurate or complete. Another limitation is that it may not capture all aspects of an organization's sustainability performance, as there may be factors that are difficult to measure or quantify.

Despite these limitations, OSPI is a useful tool for organizations seeking to improve their sustainability performance. By providing a comprehensive assessment of sustainability performance through a range of indicators, OSPI can help organizations identify areas for improvement and drive sustainable change. OSPI also provides a way for organizations to communicate their sustainability performance to stakeholders, which can help build trust and reputation.

The Organizational Sustainability Performance Index (OSPI) is a valuable tool for organizations seeking to improve their sustainability performance. By providing a comprehensive assessment of sustainability performance through a range of indicators, OSPI can help organizations assess their performance, identify areas for

improvement and drive sustainable change. Although there are limitations to OSPI, its benefits make it a valuable tool for organizations engaged in sustainable development.

1.5 Corporate Sustainability Index (ISE)

The Corporate Sustainability Index (ISE) is a tool developed to help companies in Brazil measure and improve their sustainability performance. The index was launched in 2005 by B3, the Brazilian stock exchange, and is considered one of the most important sustainability indices in the world. ISE assesses companies based on their sustainability practices, including environmental, social and governance (ESG) factors.

The ISE is based on a set of criteria that are updated annually to reflect changes in the sustainability landscape. Companies that meet the criteria are included in the index and are evaluated based on their performance across a range of sustainability indicators. These indicators are grouped into five categories: corporate governance, social responsibility, environmental responsibility, economic sustainability and innovation.

The ISE has several benefits for companies participating in the index. For example, companies that are included in the ISE are seen as leaders in sustainability, which can help improve their reputation and attract investment. The ISE also provides a framework for companies to assess their sustainability performance and identify areas for improvement. In addition, ISE promotes transparency and accountability by requiring companies to disclose information about their sustainability practices. However, there are also some challenges associated with ISE. For example, companies must meet strict criteria to be included in the index, which can be difficult for smaller companies. In addition, some critics argue that the ISE does not go far enough in promoting sustainability because it does not address some of the most pressing sustainability issues, such as climate change.

Despite these challenges, ISE has had a significant impact on sustainability practices in Brazil. Companies participating in the index have made significant improvements in their sustainability performance, including reducing greenhouse gas emissions, improving worker safety and increasing transparency. In addition, the ISE has helped raise awareness of sustainability issues among companies and investors in Brazil and encouraged other countries to develop similar indices.

ISE has had a significant impact on sustainability practices in Brazil and has helped raise awareness of sustainability issues around the world.

In conclusion, Sustainable Balanced Scorecard (SBSC), Organizational Sustainability Performance Index (OSPI) and Corporate The Sustainability Index

(ISE) are all valuable tools that can help organizations assess and improve their sustainability performance. Although each tool has its own focus and unique assessment methodology, all three are designed to promote sustainability and encourage organizations to adopt sustainable practices.

The SBSC provides a comprehensive framework for organizations to measure their performance from financial, customer, internal and learning and growth perspectives. OSPI focuses on sustainability parameters in the social, environmental, economic and governance dimensions and is designed for use by internal stakeholders. The ISE assesses sustainability performance for Brazilian listed companies through environmental, social and governance indicators and is used to identify leaders in sustainable practices.

By using these tools, organizations can increase their transparency and accountability, improve their sustainability performance and position themselves as sustainability leaders. However, it is important to note that these tools can also present challenges such as resource constraints, strict criteria and difficulty of implementation.

Ultimately, the use of these sustainability indices highlights the growing importance of sustainability in business operations and the need for organizations to continuously measure, evaluate and improve sustainability performance in order to remain competitive in a rapidly changing business landscape. Table 3 shows the differences between Sustainable Balanced Scorecard (SBSC), Organizational Sustainability Performance Index (OSPI), Corporate Sustainability Index (ISE)

Table 3. Differences between Sustainable Balanced Scorecard (SBSC), Organizational Sustainability Performance Index (OSPI), Corporate Sustainability Index (ISE)

Criterion	Sustainable Balanced Scorecard (SBSC)	Organizational Sustainability Performance Index (OSPI)	corporeal Sustainability Index (ISE)
Purpose	Strategic management tool	Measure organizational sustainability performance	Evaluate sustainability performance
Key areas of focus	Financial, Customer, Internal, Learning and Growth	Social, environmental, economic, governance	Environment, Social, Governance
Metrics and indicators	Financial and non-financial measures	Sustainability metrics and indicators	Sustainability metrics and indicators

Criterion	Sustainable Balanced Scorecard (SBSC)	Organizational Sustainability Performance Index (OSPI)	corporeal Sustainability Index (ISE)
Aplication domain	Internal and external stakeholders	Internal stakeholders only	Listed companies in Brazil
Evaluation methodology	Self-assessment and external audit	Self-assessment and external audit	Selection and evaluation of companies
Benefits for companies	Improved strategic planning and decision making	Improved sustainability performance and reputation	Improved sustainability performance and reputation
Stakeholder benefits	Increased transparency and accountability	Improved sustainability performance of the organization	Improved sustainability performance of the organization
challenge	It can be resource intensive and difficult to implement	May not be suitable for smaller organizations	The criteria may be too strict for some companies

Source: processed by the author

Conculsion

It can be concluded that there is a growing emphasis on sustainable management practices and accounting frameworks in today's business and economic landscape.

The Sustainable Management System (SMS) is a management framework that helps organizations integrate sustainability considerations into their business operations. This indicates that businesses are becoming more aware of the impact of their operations on the environment and society and are taking steps to reduce their negative impact.

The Environmental Management Accounting (EMA) framework is a tool for identifying and measuring the environmental costs and benefits associated with a company's activities. It helps businesses understand the financial implications of their environmental impact and make more informed decisions about their operations.

Sustainability Management Accounting (SMA) is a management accounting approach that integrates environmental and social considerations into financial decision-making. This approach recognizes that financial success is not the only

indicator of a company's success and takes into account the broader impacts of its operations.

The Composite Index of Sustainable Development (ICSD) is an index that measures a country's progress towards sustainable development based on various economic, social, and environmental indicators. This indicates that there is a growing recognition of the importance of sustainability in economic development, and countries are taking steps to measure and track their progress towards sustainable development goals.

In conclusion, the above indicators suggest that there is a growing recognition of the importance of sustainable management practices and accounting frameworks in today's business and economic landscape. This trend is likely to continue as businesses and governments increasingly prioritize sustainability in their decision-making processes.

It can be concluded that there is a growing emphasis on measuring and managing sustainability performance in organizations.

The Sustainable Balanced Scorecard (SBSC) is a framework that helps organizations measure and manage their sustainability performance. This framework integrates sustainability considerations into traditional performance management systems, emphasizing the importance of considering social and environmental impacts alongside financial performance.

The Organizational Sustainability Performance Index (OSPI) is a tool that measures the sustainability performance of organizations based on various environmental, social, and governance factors. This index allows organizations to assess their sustainability performance against industry benchmarks and identify areas for improvement.

The Corporate Sustainability Index (ISE) is an index that measures the sustainability performance of companies listed on the Brazilian stock exchange. This index helps investors identify companies that are committed to sustainable practices and encourages companies to improve their sustainability performance.

In conclusion, the above indicators suggest that there is a growing recognition of the importance of measuring and managing sustainability performance in organizations. This trend is likely to continue as organizations increasingly prioritize sustainability in their decision-making processes and as investors and other stakeholders demand more transparency and accountability in sustainability reporting. The use of sustainability performance indicators like SBSC, OSPI, and ISE can help organizations benchmark their sustainability performance, identify areas for improvement, and demonstrate their commitment to sustainability to stakeholders.

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