## Measuring Progress on SDG 5: Insights from Private Companies to Research Performing Organizations

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Abstract: Organizations around the world are experimenting new tools and methods that provide information of their progress on reaching the Sustainable Development Goals (SDGs). In particular we focus on the specific targets of SDG 5 that aims to achieve gender equality and calls for the full participation of women and equal opportunities for leadership at all levels of political and economic decision-making. The paper provides guidance on how to implement an appropriate measurement and reporting process that fit with the RPOs' SDG 5 accountability issues. Over the past decade, companies are getting better at identifying where the status of women is material to their business, as board members, employees, customers, suppliers and as members of the communities in which they operate. For many firms, integrating gender issues across the value chain is now considered both good for society and good for business. An important role in encouraging companies to develop an integrated approach to gender equality issues, has been played by the EU normative, in particular the Directive 2014/95/EU. The non-financial reporting directive (NFRD) has stimulated many firms to report their objectives and implementation plan for promoting gender equality strategically. This process is ongoing, but it is not too early to explore what we can learn from the successful integration and assessment of gender issues across corporate sustainable value chains. How can we adapt the approaches used in that effort to build a similar movement for monitoring of RPOs' progress on SDG 5? The paper recommends an approach for measuring SDG progress that accounts on how RPOs' define the gender issues that are material for both organization and its stakeholders in order to fulfil the leave no-one behind ambition of the 2030 agenda. Applying this approach can significantly change the progress narrative and stakeholders' understanding of RPOs' priorities for SDG 5 implementation and progress evaluation.

**Keywords**: Sustainable Development Goals, Gender Equality Reporting, Corporate Sustainability Reporting, Research Performing Organizations

## 1. Introduction

The word "gender" refers to the concept of socially-constructed roles and responsibilities that members of the societies consider appropriate for women and men (Peace Corps, 2020). "Gender Equality" means that men as well as women enjoy the same rights and opportunities across all sectors of societies, which includes economic decision-making and participation and that men's and women's different behaviours, needs and aspirations are equally valued and favored (UNCTAD, 2016). The achievement of gender equality is a priority in the European Commission Gender Equality Strategy for 2020-2025 (European Commission, 2020) and is recognized as one of the Sustainable Development goals in the 2030 Agenda (SDG 5). It is also extensively recognized in the business case of gender equality (see, amongst others, the IMF papers by Bertay, Dordevic, & Sever, 2020 and Ostry, Alvarez, Espinoza, & Papageorgiou, 2018). However, as also the recent analysis of EIGE (2020) shows, gender equality in EU countries is far from being achieved. Gender Equality Reporting, finally, refers to those practices designed to produce, manage and communicate information about women and men conditions inside organizations to stakeholders or with reference to the impact of the institution's policies on external stakeholders. In this paper attention will be given to the internal gender reporting of research performance organizations (RPOs) in relation to what has been experienced in companies internal gender equality assessment. Historically corporate reporting has revealed little about women's advancement and employment and equal opportunities (Adams & Harte, 1998; Benschop & Meihuizen, 2002; Gray, Owen, & Maunders, 1987) suggesting the organizations did not consider social (Gray et al., 1987) and specifically gender issues as relevant and material for stakeholders (Olsson, 2001). Adams and Harte (1999, p. 8) noted a generalized "limited corporate accountability on EO [Equal opportunities] performance' of companies and an even more serious absence of targets and performance data, and the non-disclosure of critical matters such as complaints and tribunal cases". In recent years, organizations of every kind show increasing effort toward genuine gender equality reporting, suggesting a change in reporting practices and outcomes (Furlotti, Mazza, Tibiletti, & Triani, 2019; García-Sánchez, Oliveira, & Martínez-Ferrero, 2020; Gazzola, Sepashvili, & Pezzetti, 2016; Grosser & Moon, 2008, 2019; Smith & Hayes, 2015). According to Grosser & Moon (2008) the new positive trend in gender equality reporting is affected by two main drivers: a market driver and a civil society and government driver