

The Incrementalist Status Quo

- Current best practices (GRI, IIRC, others) best described as “incrementalist” in form
 - Impacts expressed in marginal or absolute terms
 - *“x impacts this year versus y impacts last year”*
 - Sometimes also expressed in relative or intensity-based terms
 - *“x units of impact per y”*
- Fails to take limits or thresholds in the supply of, or demand for, critical resources explicitly into account – does not express sustainability per se!
- Makes it possible to perform ostensibly “well” while still putting resources & well-being at risk



Bringing “Context” into Play

- Context-Based Sustainability changes all of this by bringing contextually relevant circumstances into play
 - Impacts always expressed relative to limits and thresholds in resources (vital capitals) being impacted by organizational activities – thresholds
 - Impacts also expressed relative to *organization-specific* allocations of the responsibility to abide by such thresholds (when shared) in fair, just and proportionate ways – allocations
 - All consistent with long-standing interpretations of “sustainability” (multiple capitals, their limits, well-being)
- Results in the use of context-based metrics where:

$$S = A/N \text{ (actual impact/normative impact)}$$





Thank You!

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For more information on Context-Based Sustainability, see here:

https://en.wikipedia.org/wiki/Context-Based_Sustainability

For more information on the multicapital interpretation of sustainability see here:

<https://www.sustainableorganizations.org/Capital-Theory-References.pdf>

<http://www.multicapitalscorecard.com>

