



# Accounting for Co-operative Transformation: Measuring SDGs and Co-operative Principles

ACT.coop is the product of a multi-year research project led by Centre for Excellence in Accounting and Reporting of Co-operatives (CEARC), SMU to work with co-ops to answer the research question: How can co-ops measure and report on their sustainability and co-operative performance? SDGs and seven co-operative principles were used to identify indicators to measure.

Action research opened the door to hear from co-ops who would be using the tool. Key findings:

1. 20 metrics identified cross over between SDG and principles measurement.
2. Fewer metrics are better for small and medium co-ops. They do not have the resources to conduct their own measurement on SDGs or principles.
3. Difficulty to find “sweet spot” between feasibility and interesting and rigorous with the metrics. From this research ACT.coop – a dynamic, self-assessment toolkit – was developed. It is currently in another round of beta testing, thus furthering the made for co-ops by co-ops ethos.

A power tool for co-operatives! ACT invites Canadian co-ops to record, measure and share impact with your members and community. Use our dynamic self-assessment toolkit to take action towards your SDGs while strengthening your commitment to co-operative principles.



**To learn more about or to get in touch, please scan this QR code.**