

ESG 永續治理之永續發展目標影響力衡量方法 之研究

Study on SDGs Impact Measurement for ESG Sustainability Governance

國立臺灣大學
生物環境系統工程學系

博士生
吳淑涵
Shu-Han Wu

國立臺灣大學
氣候變遷與永續發展
國際學位學程

博士生
林孟慧
Meng-Hui Lin

國立臺灣大學
生物環境系統工程學系

教授
童慶斌
Ching-Pin Tung

摘 要

面對全球氣候變遷影響之下，需進行風險管理，建構調適韌性並開創新機會。聯合國於 2015 年宣布永續發展目標(Sustainable Development Goals, SDGs)作為 2016~2030 年間的全球發展願景，包含 17 項永續發展目標(Goals)與 169 項子目標(Targets)，並涵蓋 5P 元素：人(People)、地球(Planet)、繁榮(Prosperity)、和平(Peace)、夥伴(Partnership)。SDGs 探討的是全球尺度的永續發展，而降至企業層級的小尺度，考量環境(Environmental)、社會(Social)與治理(Governance)議題之 ESG 精神儼然已成為當前企業融入經營管理的核心。ESG 之概念來自於聯合國 2004 年所發布之《Who cares wins》報告，旨在說明企業或投資人應同時考量社會責任與風險管理，方能促成企業永續發展與長期獲利。

ESG 中治理(G)層面應包含經濟、環境與社會三個面向的治理，兼顧 EPS(每股盈餘，Earning per Share)和 ESG，以達成企業永續發展之目標；此亦符合永續發展的精神：追求經濟發展的同時，不對環境與社會造成損害。本研究提出 5P 對應至企業永續治理之關係：經濟對應繁榮(Prosperity)，環境對應地球(Planet)；社會對應人(People)；而和平(Peace)與夥伴(Partnership)則包含於治理(G)層面內，貫穿其中。本研究將 169 項子目標(Targets)對應至 5P 類別並根據相關性給予權重，接著透過李克特量表(Likert Scale)進行專家意見調查，建立企業永續行動衡量工具。應用此工具可將企業行動對應至 169 項子目標(Targets)，評估企業在 5P 各項之分數，以衡量企業 ESG 永續經營之成效與永續發展目標影響力。

關鍵詞：ESG，永續治理，企業永續行動，永續發展目標，永續發展目標影響力

Abstract

It is necessary to manage risks, build resilience and create new opportunities under the impacts of climate change. In 2015, the United Nations' Sustainable Development Goals (SDGs) were launched as part of the UN's 2030 Agenda for Sustainable Development, which included 17 goals and 169 targets, and covered 5P categories: People, Planet, Prosperity, Peace, and Partnership. The SDGs are broad concepts on the global scale, encompassing public and private action. The ESG (Environmental, Social, and Governance) is typically used by the private sector to measure companies and screen investments. The concept of ESG was from the "Who cares wins" report released by the United Nations in 2004, which explained that enterprises or investors should consider social responsibility and risk management at the same time, in order to promote sustainable development and long-term profits of enterprises.

The governance (G) level of ESG should include three aspects: economy, environment, and society. Enterprises should consider both EPS (Earning per Share, Earnings per Share) and ESG to achieve sustainable development, which is also in line with the definition of sustainability: pursuing economic development without causing damage to the environment and society. This study proposes the correspondence between 5P and sustainable corporate governance: the economy corresponds to Prosperity, the environment corresponds to the Planet, the society corresponds to People, meanwhile, the governance (G) level includes Peace and Partnership and runs through it. In this study, 169 targets were mapped to the 5P categories and weighted according to their relevance, and then expert opinion surveys were conducted through the Likert Scale to establish a corporate sustainability measurement tool. The application of this tool can map corporate actions to 169 targets, and evaluate the company's scores in the 5Ps to measure the effectiveness of ESG sustainability Governance and SDG impact.

Keywords: ESG , Sustainability Governance , Corporate Sustainable Action , SDG Targets , SDG Impact