

Performance Accounting Scales Used in Context-Based Accounting

(i.e., with the MultiCapital Scorecard and
1-Year Context-Based Sustainability Scorecards)

Center for Sustainable Organizations

July 2023 (v3)

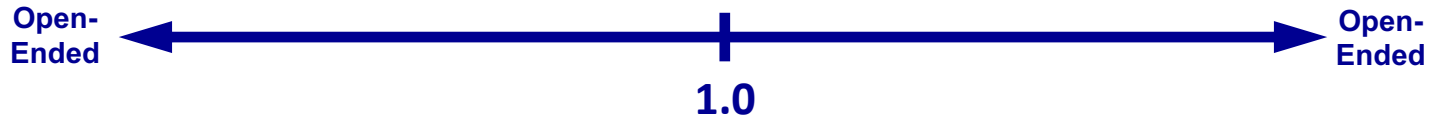


Performance Scales in the MultiCapital Scorecard

Individual Context-Based Metrics Scale

Interval Scale

Sustainable = Either ≤ 1.0 or ≥ 1.0 Depending on the Specific Metric



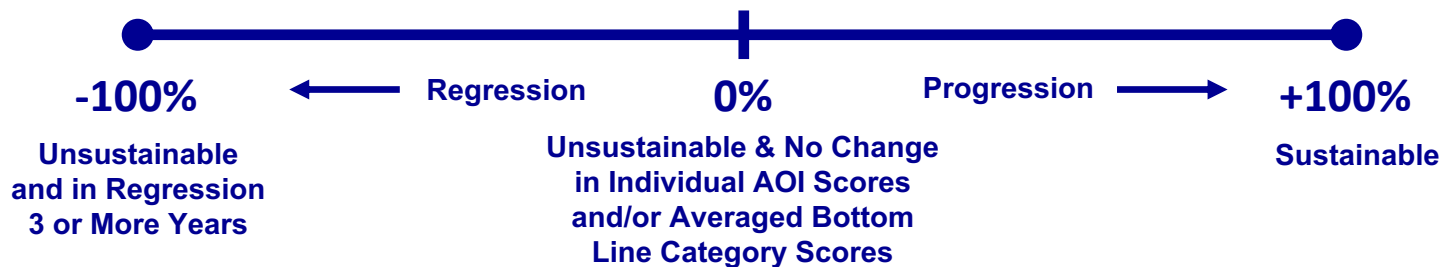
Year-Over-Year Progression Performance Scale (for Individual Context-Based Metric Scores)

Interval Scale



Single-Reported-Year Progression Performance Scale (for Individual Areas of Impact, Bottom Line Categories, and Overall)

Interval Scale



Performance Scales in 1-Year CBS* Scorecards

Interval Scale

Individual Context-Based Metrics Scale

Sustainable = Either ≤ 1.0 or ≥ 1.0 Depending on the Specific Metric



Ratio Scale

Sustainability Performance Scale (for Bottom Line Categories and Overall)



For more information, feel free to contact
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*Context-Based Sustainability