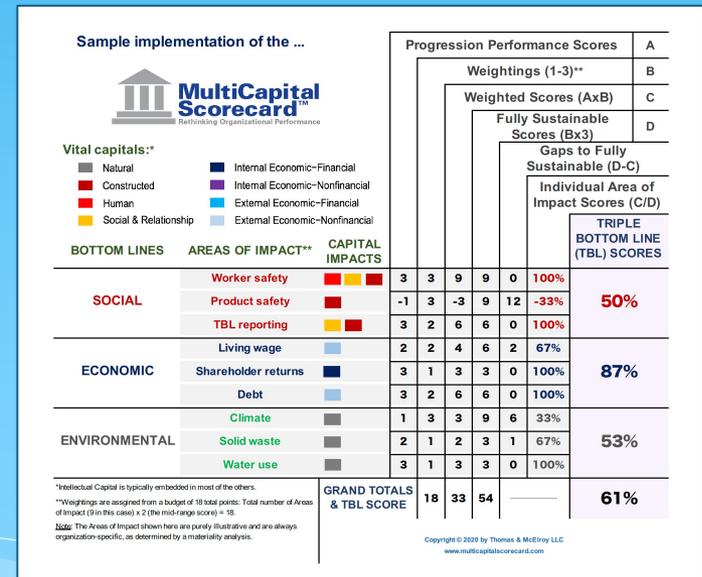


# Piloting the MultiCapital Scorecard™

The world's most advanced (and open-source\*)  
Triple Bottom Line performance accounting system

A Methodology Created By  
Thomas & McElroy LLC

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# Executive Summary

- \* The MultiCapital Scorecard (MCS) is the world's most advanced integrated measurement and reporting system
  - \* Applies common principles to the quantitative measurement and reporting of Triple Bottom Line performance
- \* Meets or exceeds requirements set forth in leading international standards (e.g., GRI) and also endorsed by B Lab for B Corps
- \* Managers interested in exploring the possibility of using the MCS in their own organizations are invited to consider piloting the method
- \* This presentation provides guidance on how such pilots can be scoped and carried out

# Background on the MCS

- \* The MCS is an advanced *open-source* integrated measurement and reporting system developed by Thomas & McElroy LLC
  - Open-source for end-user application
  - Licensed for 3<sup>rd</sup>-party commercial use
- \* The MCS is an extended application of [Context-Based Sustainability](#), which previously was limited to social and environmental sustainability accounting
  - The MCS thereby constitutes the world’s first fully integrated, context- and capital-based Triple Bottom Line accounting system!
- \* All parties interested in piloting the MCS should be sure to review the online [Overview of the MCS](#) briefing for more info



# The Steps Involved in an MCS Pilot

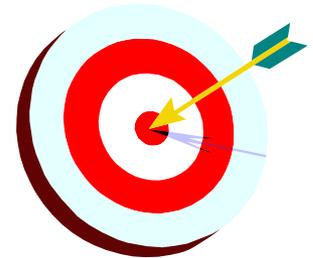
## A 3-step process:

1. **Scoping and Materiality** – This step consists of determining what the entity-specific social, economic and environmental Areas of Impact (AOIs) are that should be addressed in the development of a MultiCapital Scorecard
2. **AOI Development** – This step consists of researching and developing sustainability norms, interim goals, measurement models and data collection protocols for each of the material AOIs identified in the preceding step so that context-based metrics can be defined
3. **Scorecard Implementation** – This step consists of all steps required to fully deploy a MultiCapital Scorecard in an organization and to measure, manage and report performance relative to its own material AOIs



# Choosing a Target for a Pilot

- \* The issue here is what the scale of a pilot should be and how to select a viable target for one
- \* We suggest the following considerations:
  - Financial performance data for the target should be readily available (e.g., gross margins, returns on equity, etc.)
  - Data for environmental impacts of two to four kinds should also be available (e.g., GHG emissions, water use, etc.)
  - Data for social impacts of two to four kinds should be available as well (e.g., living wages, product safety, gender balance, etc.)
- \* Targets can also be geographic (e.g., region-based), such as the country-specific operations of a firm



# Contact Information

For more information about the MultiCapital Scorecard™, including opportunities to pilot the method in your own organization, feel free to contact us at the coordinates below:

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Click here for a presentation on [Materiality in the MCS](#)

Click here for an [Overview of the MCS](#)

<http://www.multicapitalscorecard.com/>