

Appendix O: Resources Referenced

- American Evaluation Association. "What Is Evaluation?," n.d. <https://www.eval.org/Portals/0/What%20is%20evaluation%20Document.pdf>.
- American Institute of Certified Public Accountants. "Materiality Background Paper for IR," March 2013. <https://integratedreporting.ifrs.org/wp-content/uploads/2013/03/IR-Background-Paper-Materiality.pdf>.
- Baškarada, Saša. "Qualitative Case Study Guidelines." *The Qualitative Report* 19, no. 40 (October 13, 2014): 1-25. <https://doi.org/10.46743/2160-3715/2014.1008>.
- Better Evaluation. "Combine Qualitative and Quantitative Data - Rainbow Framework." www.betterevaluation.org, 2022. <https://www.betterevaluation.org/frameworks-guides/rainbow-framework/describe/combine-qualitative-quantitative-data>.
- "Describe the Theory of Change - Manager's Guide to Evaluation." www.betterevaluation.org, n.d. <https://www.betterevaluation.org/frameworks-guides/managers-guide-evaluation/scope-evaluation/describe-theory-change>.
- BlueMark. "Raising the Bar: Aligning on the Key Elements of Impact Performance Reporting," April 2022. <https://bluemark.co/raising-the-bar/#:~:text=Read%20the%20report-,Raising%20the%20Bar%3A%20Aligning%20on%20the%20Key%20Elements%20of%20Impact,reports%20produced%20by%20impact%20investors>.
- Cambridge Dictionary. "Investor." @CambridgeWords, April 6, 2022. <https://dictionary.cambridge.org/us/dictionary/english/investor>.
- Capitals Coalition. "Social & Human Capital Protocol." Accessed July 13, 2023. https://capitalscoalition.org/wp-content/uploads/2021/01/Social_and_Human_Capital_Protocol.pdf.
- CDP Europe. "ANNEX to CDP Europe's Response to the Public Consultation on the Revision of the Non-Financial Reporting Directive CDP Europe's Response," August 5, 2020. https://cdn.cdp.net/cdp-production/comfy/cms/files/files/000/003/445/original/CDP_response_to_public_consultation_on_revision_of_the_Non-Financial_Reporting_Directive.pdf.
- CDP Worldwide. "Guidance for Companies." www.cdp.net, n.d. <https://www.cdp.net/en/guidance/guidance-for-companies>.
- Chicago Beyond. "Why Am I Always Being Researched?" Chicago Beyond, May 13, 2019. <https://chicagobeyond.org/researchequity/>.
- Climate Disclosure Standards Board. "CDSB Framework for Reporting Environmental Information, Natural Capital and Associated Business Impacts." cdsb.net. CDP Worldwide, 2018. https://www.cdsb.net/sites/default/files/cdsb_framework_2.1.pdf.
- "CDSB Framework for Reporting Environmental Information, Natural Capital and Associated Business Impacts." cdsb.net. CDP Worldwide, 2018. https://www.cdsb.net/sites/default/files/cdsb_framework_2.1.pdf.

- Common Approach. "Creating Flexible Standards: Construct-Based Equivalence and Bounded Flexibility." Accessed March 26, 2024. <https://www.commonapproach.org/wp-content/uploads/2023/04/FlexibleStandardsBriefing.pdf>.
- Cox, Susan, Sarah Drew, Marilys Guillemain, Catherine Howell, Deborah Warr, and Jenny Waycott. Guidelines for Ethical Visual Research Methods. Melbourne, Victoria: Visual Research Collaboratory, 2014.
- Danes, Gemma, Sebastian Heintges, Paolo Mazzeo, Valeria Villacorta, and Elisabeth Trouvain. "Implementation Guidance for the Materiality Assessment." EFRAG Secretariat, August 23, 2023. <https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FMeeting%20Documents%2F2307280747599961%2F06-02%20Materiality%20Assessment%20SRB%20230823.pdf>.
- Denzin, Norman K., and Yvonna S. Lincoln. Collecting and Interpreting Qualitative Materials. 2nd ed. Thousand Oaks: Sage Publications, 2013.
- European Commission. "ESRS 1: General Requirements," July 31, 2023. <https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2F06%2520Draft%2520ESRS%25201%2520General%2520requirements%2520November%25202022.pdf>
- "Sustainability-Related Disclosure in the Financial Services Sector." finance.ec.europa.eu, 2023. https://finance.ec.europa.eu/sustainable-finance/disclosures/sustainability-related-disclosure-financial-services-sector_en.
- Facilitating Power. "Spectrum of Community Engagement ," n.d. <https://movementstrategy.org/wp-content/uploads/2021/08/The-Spectrum-of-Community-Engagement-to-Ownership.pdf>.
- Gertler, Paul, Sebastián Martínez Wilde, Patrick Premand, Laura Rawlings, Christel Vermeersch, World Bank Group, and Inter-American Development Bank. Impact Evaluation in Practice. Washington, DC: World Bank Group; Idb, Inter-American Development Bank, 2016.
- Global Impact Investing Network. "COMPASS: The Methodology for Comparing and Assessing Impact." The GIIN. Accessed July 13, 2023. <https://thegiin.org/research/publication/compass-the-methodology-for-comparing-and-assessing-impact/>.
- Global Reporting Initiative. "GRI 3: Material Topics 2021," 2021. <https://www.globalreporting.org/pdf.ashx?id=12453>.
- "GRI Standards English Language." www.globalreporting.org, 2022. <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/>.
- Gold Standard. "Climate Security and Sustainable Development Fund Certification Requirements," 2022. <https://globalgoals.goldstandard.org/portfolio-requirements-registry/>.
- "Gold Standard for the Global Goals Principles & Requirements," 2017. https://globalgoals.goldstandard.org/standards/101_V1.0_PAR_Principles-Requirements.pdf.
- IASB. "Conceptual Framework for Financial Reporting." ifrs.org, 2018. <https://www.ifrs.org/issued-standards/list-of-standards/conceptual-framework/>.
- IFRS Foundation. "Integrated Reporting Framework | Integrated Reporting." integratedreporting.ifrs.org, n.d. <https://integratedreporting.ifrs.org/resource/international-ir-framework/>.

Impact Frontiers. "Five Dimensions of Impact." Impact Frontiers, March 10, 2022. <https://impactfrontiers.org/norms/five-dimensions-of-impact/>.

- "Getting Started with Systems Mapping & Impact Management." Impact Frontiers, July 17, 2023. <https://impactfrontiers.org/work/systems-mapping>.
- "Investor Contribution 2.0." Impact Frontiers, February 21, 2023. <https://impactfrontiers.org/work/investor-contribution-2.0>.

Impact Management Platform. "Impact and the Impact Pathway." Impact Management Platform. Accessed March 26, 2024. <https://impactmanagementplatform.org/impact/#impact-pathway>.

- "Key Terms and Concepts." Impact Management Platform, n.d. <https://impactmanagementplatform.org/terms-and-concepts/>.
- "Thresholds and Allocations." Impact Management Platform. Accessed March 26, 2024. <https://impactmanagementplatform.org/thresholds-and-allocations/>.

Institute of Chartered Accountants in England and Wales. "A Buyer's Guide to Assurance on Non-Financial Information." World Business Council for Sustainable Development (WBCSD). Accessed March 26, 2024. <https://www.wbcSD.org/Programs/Redefining-Value/Making-stakeholder-capitalism-actionable/Assurance-Internal-Controls/Resources/A-buyer-s-guide-to-assurance-on-non-financial-information>.

- "Limited Assurance vs Reasonable Assurance." www.icaew.com, n.d. <https://www.icaew.com/technical/audit-and-assurance/assurance/process/scoping/assurance-decision/limited-assurance-vs-reasonable-assurance>.
- "The Four Lines of Defence." www.icaew.com. Accessed July 13, 2023. <https://www.icaew.com/technical/audit-and-assurance/assurance/what-is-assurance/four-lines-of-defence#:~:text=The%20%27four%20lines%20of%20defence>.
- "Three-Party Relationship." [Icaew.com](http://icaew.com), 2019. <https://www.icaew.com/technical/audit-and-assurance/assurance/process/scoping/what-is-feasible/three-party-relationship>.

Institutional Limited Partners Association. "Due Diligence Questionnaire and Diversity Metrics Template," n.d. <https://ilpa.org/due-diligence-questionnaire/>.

International Auditing and Assurance Standards Board. "International Standard on Assurance Engagements 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information," December 2013. https://www.ifac.org/_flysystem/azure-private/publications/files/ISAE%203000%20Revised%20-%20for%20IAASB.pdf.

- "International Standard on Related Services 4400 (Revised) Agreed-upon Procedures Engagements," April 2020.
- "ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information," 2013. https://www.ifac.org/_flysystem/azure-private/publications/files/ISAE%203000%20Revised%20-%20for%20IAASB.pdf.

International Federation of Accountants. "Agreed-upon Procedures Engagements | IFAC." www.ifac.org, December 21, 2020. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/publications/agreed-upon-procedures-engagements-0>.

- "Implementing the International Standard on Quality Control 1 (ISQC 1): Challenges, Solutions, and Benefits." IFAC, July 8, 2014. <https://www.ifac.org/knowledge-gateway/supporting-international->

[standards/discussion/implementing-international-standard-quality-control-1-isqc-1-challenges-solutions-and-benefits.](#)

- “International Ethics Standards Board for Accountants® Handbook of the Code of Ethics for Professional Accountants 2016 Edition,” 2016. https://www.ifac.org/_flysystem/azure-private/publications/files/2016-IESBA-Handbook.pdf.
- “Materiality in <IR>: Guidance for the Preparation of Integrated Reports.” Integrated Reporting. ifrs.org, November 2015. https://integratedreporting.ifrs.org/wp-content/uploads/2015/11/1315_MaterialityinIR_Doc_4a_Interactive.pdf.

International Finance Corporation. “IFC Performance Standards on Environmental and Social Sustainability.” Infrastructure Tool Navigator. Accessed July 25, 2023. <https://sustainable-infrastructure-tools.org/tools/performance-standards-on-environmental-and-social-sustainability/>.

- “Operating Principles for Impact Management,” June 2021. <https://www.impactprinciples.org/sites/default/files/2021-06/Impact%20Principles%20Brochure%20Revised.pdf>.

International Financial Reporting Standards Foundation. “IFRS - IFRS S1 General Requirements for Disclosure of Sustainability-Related Financial Information.” www.ifrs.org. Accessed July 13, 2023. <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/#about>.

- “IFRS General Sustainability-Related Disclosures–Fundamental Concepts,” October 2022. <https://www.ifrs.org/content/dam/ifrs/meetings/2022/october/issb/ap3b-general-sustainability-related-disclosure-fundamental-concepts.pdf>.

International Initiative for Impact Evaluation. “Principles for Impact Evaluation.” Accessed March 26, 2024. <https://www.3ieimpact.org/sites/default/files/principles-for-ie.pdf>.

International Integrated Reporting Council. “Materiality Background Paper For,” 2013. <https://static1.squarespace.com/static/60dc51e3c58aef413ae5c975/t/6182616fde447d580b15232b/1635934577686/IR-Background-Paper-Materiality.pdf>.

Kallemeyn, Leanne M. “Expanding the Role of Digital Photographs in Evaluation Practice: Documenting, Sense-Making, and Imagining.” *Canadian Journal of Program Evaluation* 33, no. 1 (June 27, 2018). <https://doi.org/10.3138/cjpe.31106>.

Merino, Barbara D., and Teddy L. Coe. “Uniformity in Accounting: A Historical Perspective.” *The Journal of Accountancy* no. 146 (August 1978): 62-69.

Merriam-Webster. “Definition of Fund.” www.merriam-webster.com, n.d. <https://www.merriam-webster.com/dictionary/fund>.

MIT. “Lean Research Tools & Resources.” d-lab.mit.edu. Accessed March 26, 2024. <https://d-lab.mit.edu/research/lean-research/lean-research-tools-resources>.

OECD. *Applying Evaluation Criteria Thoughtfully*. S.L.: OECD Publishing, 2021.

- “Glossary of Key Terms in Evaluation and Results Based Management,” n.d. https://www.oecd-ilibrary.org/development/glossary-of-key-terms-in-evaluation-and-results-based-management-for-sustainable-development-second-edition_632da462-en-fr-es.
- “Measuring Well-Being and Progress: Well-Being Research.” www.oecd.org, n.d. <https://www.oecd.org/wise/measuring-well-being-and-progress.htm>.

- “OECD Due Diligence Guidance for Responsible Business Conduct,” 2018. <http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>.

Organisation for Economic Co-operation and Development. “Glossary of Key Terms in Evaluation and Results Based Management,” n.d. <https://www.oecd.org/dac/evaluation/dcdndep/39088226.pdf>.

Patton Power, Aunnie, Riannah Burns, Peter Chakaniza, and Juan Jardon Pina. “Impact Linked Compensation Considerations, Design Options and Frameworks.” <https://impactlinked.co/>.

Rao, Sunita. “Current State of Assurance on Sustainability Reports - the CPA Journal.” The CPA Journal, July 26, 2017. <https://www.cpajournal.com/2017/07/26/current-state-assurance-sustainability-reports/>.

Rights Co-Lab. “What Is DEI? Market Signals of Diversity, Equity, and Inclusion,” n.d. https://rightscolab.org/wp-content/uploads/2022/08/DEI-Mapping-Report_RightsCoLab.pdf.

Ruff, Kate, and Sara Olsen. “The Next Frontier in Social Impact Measurement Isn't Measurement at All.” Stanford Social Innovation Review, 2016. <https://doi.org/10.48558/18HV-0S18>.

Social Value International. “Standard on Applying Principle 1: Involve Stakeholders.” <https://static1.squarespace.com/static/60dc51e3c58aef413ae5c975/t/60f058babaa9e46167496599/1626364102534/Standard-for-applying-Principle-1.pdf>.

- “Standard on Applying Principle 2: Understand What Changes,” <https://static1.squarespace.com/static/60dc51e3c58aef413ae5c975/t/60f05a22bb93af6acac3d9f7/1626364452343/Standard-for-applying-Principle-2-.pdf>.
- “Standard on Applying Principle 4: Only Include What Is Material.” <https://socialvalueuk.org/wp-content/uploads/2022/12/Standard-for-applying-Principle-4.pdf>.
- “Standards and Guidance.” Social Value International. <https://www.socialvalueint.org/standards-and-guidance>.
- “The Materiality Files.” Social Value International. <https://www.socialvalueint.org/the-materiality-files>.
- “The Purpose of the Principles of Social Value and the SVI Standards.” <https://socialvalueuk.org/wp-content/uploads/2022/12/ThePurposeofthePrinciplesofSocialValueandtheSVIStandards-1.pdf>.

Susan Cox, Sarah Drew, Marilyns Guillemain, Catherine Howell, Deborah Warr and Jenny Waycott. “Guidelines for Ethical Visual Research Methods.” The University of Melbourne Social Equity Institute, February 2014. https://edisciplinas.usp.br/pluginfile.php/4434501/mod_resource/content/1/Ethical%20guidelines%20for%20visual%20ethnography.pdf.

Sustainability Accounting Standards Board. “SASB Conceptual Framework,” 2017. http://www.sasb.org/wp-content/uploads/2019/05/SASB-Conceptual-Framework.pdf?source=post_page.

- “SASB Standards.” SASB. <https://sasb.org/standards/download/?lang=en-us>.

Task Force on Climate-Related Financial Disclosures. “Implementing the Recommendations of the Task Force on Climate-Related Financial Disclosures,” 2021. https://assets.bbhub.io/company/sites/60/2021/07/2021-TCFD-Implementing_Guidance.pdf.

- “Recommendations.” Task Force on Climate-Related Financial Disclosures, 2022. <https://www.fsb-tcfid.org/recommendations/>.

Taylor-Powell, Ellen, and Marcus Renner. “Analyzing Qualitative Data (G3658-12),” 2003. <http://learningstore.uwex.edu/Assets/pdfs/G3658-12.pdf>.

- The Capitals Coalition. "Social & Human Capital Protocol: A Primer for Business," 2021. <https://capitalscoalition.org/wp-content/uploads/2021/12/Social-Human-Capital-Protocol-A-Primer-for-Business.pdf>.
- The European Parliament and the Council of the European Union. "Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 Amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards Corporate Sustainability Reporting (Text with EEA Relevance)." EUR-Lex, December 16, 2022. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022L2464>.
- The United Nations Development Program. "SDG Impact Standards for Enterprises," 2021. <https://sdgimpact.undp.org/assets/SDG-Impact-Standards-for-Enterprises-Version1-EN.pdf>.
- The United Nations Development Programme. "SDG Impact Standards for Private Equity Funds," 2020. https://sdgimpact.undp.org/assets/SDG-Impact-Standards-for-Private-Equity-Funds-Version_1_0.pdf.
- "SDG Impact Standards Glossary," 2021. <https://sdgimpact.undp.org/assets/SDG-Impact-Standards-Glossary.pdf>.
- UNEG Impact Evaluation Task Force. "Impact Evaluation in UN Agency Evaluation Systems: Guidance on Selection, Planning and Management Guidance Document," 2013. https://evaluation.iom.int/sites/g/files/tmzbd1151/files/documents/UNEG-Impact-Evaluations-Guidance-on-Selection-Planning-and-Management-2013_0.pdf.
- United Nations. "Guiding Principles on Business and Human Rights," n.d. https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf.
- "Homepage | UN Global Compact." unglobalcompact.org, n.d. <https://unglobalcompact.org>.
 - "United Nations Declaration on the Rights of Indigenous Peoples." Human Rights Quarterly 33, no. 3 (September 13, 2007). <https://doi.org/10.1353/hrq.2011.0040>.
- UNPRI. "What Are the Principles for Responsible Investment?" PRI, 2022. <https://www.unpri.org/about-us/what-are-the-principles-for-responsible-investment?>.
- Washington, D., Linda Morra, and Amy Friedlander. "Case Study Evaluations," n.d. https://www.betterevaluation.org/sites/default/files/oed_wp1.pdf.
- World Economic Forum. "Engaging All Affected Stakeholders Guidance for Investors, Funders, and Organizations," 2017. <https://socialvalueuk.org/wp-content/uploads/2023/01/WEF-Engaging-all-affected-stakeholders-AG3-December-2017-4.pdf>.
- Yadav, Drishti. "Criteria for Good Qualitative Research: A Comprehensive Review." The Asia-Pacific Education Researcher 31, no. 6 (September 18, 2021). <https://doi.org/10.1007/s40299-021-00619-0>.