|  |  |
| --- | --- |
| **WORK-BASED LEARNING MATERIAL** | **ERASMUS+ KA2 Strategic Partnership****2019-1-HU01-KA202-060911****INTEREST – INTEgrated REporting for SMEs Transparency** |
| **Exercise for You:** Prepare Six Capitals Scoreboard for Your company. You can choose the particular Capital automatically on the green panels. Then you can select elements of this Capital from the list or enter your text from the predefined list. Indicate how can you measure the outcomes generated by applying each Capital. Columns (3) and (4) are for collecting the amounts of performance measures (indicators) for the current and previous year. List the actions used to **sustain** or **improve** the outcomes. Finally, shortly describe the existing trade-offs between the given Capital and the other Capitals. |
| **SIX CAPITALS SCOREBOARD** |
| **KEY INPUTS** | **OUTCOMES MEASUREMENT** | **ACTIONS** | **TRADE-OFFS** |
| **FINANCIAL CAPITAL** |
| **Elements of Capital** | **Performance measures** | **Current year Insert a year** | **Next year Insert a year** | **Actions taken** | **FC vs other capitals** |
| 1. Pool of funds2. Choose an item. 3. Choose an item. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | Click or tap here to enter text. |
| **HUMAN CAPITAL** |
| **Elements of Capital** | **Performance measures** | **Current year Insert a year** | **Next year Insert a year** | **Actions taken** | Choose an item. **vs other capitals** |
| 1. Choose an item.2. Choose an item. 3. Choose an item. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | Click or tap here to enter text. |
| **INTELLECTUAL CAPITAL** |
| **Elements of Capital** | **Performance measures** | **Current year Insert a year** | **Next year Insert a year** | **Actions taken** | Choose an item. **vs other capitals** |
| 1. Choose an item.2. Choose an item. 3. Choose an item. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | Click or tap here to enter text. |
| Choose an item. |
| **Elements of Capital** | **Performance measures** | **Current year Insert a year** | **Next year Insert a year** | **Actions taken** | Choose an item. **vs other capitals** |
| 1. Choose an item.2. Choose an item. 3. Choose an item. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | Click or tap here to enter text. |
| Choose an item. |
| **Elements of Capital** | **Performance measures** | **Current year Insert a year** | **Next year Insert a year** | **Actions taken** | Choose an item. **vs other capitals** |
| 1. Choose an item.2. Choose an item. 3. Choose an item. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | Click or tap here to enter text. |
| Choose an item. |
| **Elements of Capital** | **Performance measures** | **Current year Insert a year** | **Next year Insert a year** | **Actions taken** | Choose an item. **vs other capitals** |
| 1. Choose an item.2. Choose an item. 3. Choose an item. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | 1. Click or tap here to enter text.2. Click or tap here to enter text. 3. Click or tap here to enter text. | Click or tap here to enter text. |