

Stanford SOCIAL INNOVATION^{Review}

SSIR Online

**Ledgers of Impact / A Fair Deal for Coffee Growers /
Narrative Connections /
Money Drops in South Korea / The Endgame**

By SSIR's Editors

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Ledgers of Impact

ONLINE: "Heroic Accounting," by Andrew A. King & Kenneth P. Pucker

As concerns mount about social and environmental sustainability, an unlikely planetary hero has emerged: the accountant. Impact accounting promises rewards for all stakeholders: Social and environmental activists will get insight to better direct their advocacy; investors will be better able to assess risk to improve asset allocation; managers will better understand trade-offs and be released from contentious debates over private and public objectives. With each firm's impacts known and tabulated, it will be possible to create "impact weighted accounts," enabling investment vehicles neatly tailored to fit consumer preferences with respect to private and public returns. But while proponents of impact accounting claim that it will reshape capitalism itself, what of the corresponding risks?

A Fair Deal for Coffee Growers

PODCAST: Uncharted Ground

For decades, smallholder farmers who produce the world's supply of quality coffee in developing countries have barely earned enough to stay in business. Vega Coffee, founded in 2013, lifts up struggling coffee growers by enabling them to roast, package, and ship their own beans directly to US customers—and reinvents the commodity supply chain in the process. Hosted by Jonathan Levine, the Uncharted Ground

podcast tells the stories of nonprofit and social entrepreneurs at the forefront of global development.

Narrative Connections

ONLINE: "Why Intersectional Stories Are Key to Helping the Communities We Serve," by Annie Neimand, Natalie Asorey, Ann Christiano & Zakyree Wallace

Great stories help us effectively communicate about big, systemic issues such as racism, classism, and transphobia. People think in stories. When we don't have a narrative that tells us how to think about an issue

or when the narrative is inaccurate, partial, or too abstract, we fill in the gaps, and the stories we build in our own minds can be flawed and full of biases and assumptions. Today, many people communicating for social change are exploring how to tell diverse and inclusive stories that do the important work of centering marginalized communities while building understanding about how inequality persists.

Money Drops in South Korea

ONLINE: "Is Universal Basic Income the Key to Happiness in Asia?" by Fan Li

There is no doubt that the rapid development of AI and the technologies it enables—including self-driving vehicles, auto-translation tools, and robot waiters—will replace many jobs in the foreseeable future. While widespread worker reskilling and other jobs initiatives may counter some of these developments, the question remains: How will people without jobs survive? One increasingly common answer is universal basic income (UBI)—unconditional, regular, monetary income paid to all individuals. UBI has gained global attention, and many countries have begun to experiment with it. But the idea has become particularly popular in South Korea, and a recent trial in Gyeonggi Province—the largest trial in Asia to date—highlights its potential to contribute to a healthier and more resilient society.

The Endgame

ONLINE: "Exit Strategies," by Geoff Revell

When is it time for an NGO to exit? Trick question: It's *always* time. That doesn't mean every NGO should close its doors immediately; it means that every foreign-funded development NGO should be planning for—and working toward—its eventual exit. Working yourself out of a job requires planning from the start, communicating clearly, setting hard deadlines, and going unconditionally. ■

\$1-7
PER METRIC TON

\$42
PER METRIC TON

\$100
PER METRIC TON

The estimated social cost of carbon, according to the Trump administration, the Obama administration, and economists Nicholas Stern and Joseph Stiglitz, respectively.

55%

The share of nonprofit workers surveyed who disagreed with the statement "I would like to return to an office as soon as it is safe."

5

The number of the top 50 largest venture capital funds whose websites mention ESG or a commitment to sustainability.