



INTERNATIONAL CASE COMPETITION

ENTRY GUIDE

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COMPETITION OVERVIEW

The A4S International Case Competition (A4SICC) is a unique opportunity for students across the globe to help shape a future where sustainable business is business as usual. This is the chance for your ideas to be seen and heard by leaders from some of the world's largest and most influential companies!

With a different focus every year, the A4SICC attracts a diverse group of business and accounting students – the business leaders of the future – and harnesses their drive and creativity to help today's business executives solve some of the world's greatest challenges.

We invite you to come together with creative and critical mindsets, as action-oriented and resilient problem-solvers, to design the next generation of sustainable business models.



CASE FOCUS

The Case Focus 2024

This year, the A4SICC 2024 is challenging students to examine potential impacts on human rights in corporate business models and strategies, and to develop innovative business practices, approaches and solutions where profits and a commitment and action on human rights go hand in hand.

Teams are asked to select one of the 127 of the world's most influential companies assessed by the [World Benchmarking Alliance](#) (WBA) in the [2022 Corporate Human Rights Benchmark](#) and:

- Examine connections between the features of their business model (value proposition; value chain; cost structure and revenue model) and potential impacts on people's human rights.
- Develop innovative business practices, approaches and/or solutions for the company to adapt their business model and to address these potential impacts.

The task

The task outlined above breaks down into these steps:

- Select one of the 127 of the world's most influential companies from the [WBA website](#) (or in spreadsheet format [here](#)).
- Identify how the current features of the business model may impact on people's human rights.
- Present the business case for change, setting out why action on human rights will also add value to the company.
- Provide commercially viable and scalable solution(s) for the company to adapt their business model and practices to support human rights for all.
- Demonstrate how your solution(s) could be rolled out across the company's operations and value chain, such as across business units, regions and/or supply chains, for example.
- Outline a financial model, based on the company's publicly available financial information, that demonstrates how the solutions would impact financial performance.
- Map how your proposed solution(s) impact both positively and negatively on specific [UN Sustainable Development Goals](#) (SDGs) and targets.
- Explain what success would look like both commercially and in terms of impact on human rights (eg benefits felt and an indication of the number of people who would benefit)

Background and context

Businesses need people to function. People are employees, customers, suppliers, providers of capital. They fulfil the many and varied roles in our social infrastructure on which businesses depend. This gives businesses a direct stake in the wellbeing and development of people – both within and beyond their own organizations.

Right now, though, we see significant and growing barriers to human wellbeing and development globally. People worldwide are facing a cost-of-living crisis, supply chain volatility, climate anxiety and a widening skills gap. The latest [Human Development Report](#) from UNDP shows that the value of

the global Human Development Index declined sharply in 2020 and 2021 for two years in a row, reversing the gains made in the previous five years.

In this challenging environment, businesses urgently need to find ways to support human wellbeing and development – and essential to this endeavour is respect for human rights. The UN sets out a list of core human rights in the [Universal Declaration of Human Rights](#) and has published further guidance on how this applies to business in its [Guiding Principles on Business and Human Rights](#).

As key actors in the global economy, businesses have an important part to play – not only by respecting human rights in their own operations but by upholding human rights throughout their value chain. In doing so, businesses are both investing in their own success and helping to build an economy in which both people and their business can thrive.

In short, this is not about philanthropy or corporate social responsibility. It is about business delivering financial returns in the short and long term in a way that generates positive value for society and the environment, operates within environmental constraints and contributes to the ongoing resilience of social and environmental systems.

The companies

You can find a list of the 127 companies for you to choose from on [here](#). The 127 companies are a subset of the SDG2000 – companies identified by the WBA through their comprehensive systems approach to support transformation – as the 2,000 companies globally that will have a disproportionate influence on us meeting the UN SDGs.

There are no restrictions on which company you chose. You may wish to select a company near your business school, one you know well, or one you hope to work at one day – the choice is up to you. Please bear the following in mind as you select:

- You need to be happy that you can meet all of the requirements above in relation to your chosen company (note the requirement of publicly available financial information).
- We encourage teams to register their interest in the competition early, including identifying which company they intend to focus their entry on. This will allow us to approach a selection of companies inviting them to support the competition.

Introduction to the Corporate Human Rights Benchmark

Business can create jobs and secure livelihoods, provide products and services, support community development and provide tax revenue for the state to invest in the well-being of its people.

Yet, without a sound commitment to human rights, jobs can be precarious with poverty wages, indigenous peoples can be dispossessed of their ancestral lands and individuals can be subjected to modern day slavery, amongst a range of other potential impacts.

The 2022 Corporate Human Rights Benchmark assesses 127 companies in the food and agricultural products, ICT and automotive manufacturing sectors on their human rights performance.

Some key findings from the research:

- Corporate respect for human rights has gained momentum, but further push is needed

- Elevating human rights responsibilities to the board and senior management level appears to be key for better action on human rights due diligence
- Companies need to translate their commitments to stakeholder engagement into meaningful action
- Companies expect their suppliers to respect human rights, however, the vast majority still fail to follow through with support or by monitoring progress
- In the face of the climate crisis, companies with an effective human rights approach are better equipped to plan for a just transition

The link to business models

In a [blog](#) published by the World Benchmarking Alliance, Shift – an organization specializing in the UN Guiding Principles on Business and Human Rights – explains why companies must examine their business models and strategies for potential impacts on people as a part of building a sustainable future where profits don't come at the expense of people's basic dignity.

For example, when a company's value proposition is based on them selling products at the lowest price possible, this can commonly lead to poverty wages and excessive overtime in the supply chain. Or where a company's strategy involves expanding product and service use in developing markets, can cause harm due to lack of consumer human rights protection. In other words, the root cause of risks to people can lie inside a company, in how it is designed to create value.

As part of Shift's multi-year Valuing Respect project, they examined the connections between different features of business models and impacts on people's human rights. The consensus was that:

- **Business model-related risks to people are likely to be salient risks:** Where risks to people are baked into a company's value proposition, value chain or revenue model they are likely to occur and re-occur, making them salient human rights risks.
- **Addressing business model risk is a signal of seriousness and better outcomes:** Evidence of boards and executives reviewing how their business model might create risks to people shows a willingness to ask the hard questions to ensure that their company is acting responsibly. And evidence of meaningful steps to address these business model risks can be leading indicators of positive outcomes for people.
- **Risks to people that are embedded in business models are likely to be financially material:** When business-model related risks remain unaddressed by companies, their social and even legal license can rapidly deteriorate, in turn causing risks for investors and lenders.

The challenge is to help companies get a handle on how their own business model may be leading to harm, so they are thinking about and adapting their practices.

HOW TO REGISTER YOUR INTEREST

We encourage you to register your interest as early as possible – you can do so [here](#).

To register, you **only need to provide minimal information** (eg your name, email address and school) but please provide additional details as and when you can. You can do this by **resubmitting the registration form** once you have further details (eg team name, team members, the company you will base your proposal on). The sooner you provide us with these details, the sooner you and your team members can benefit from the wider resources and opportunities available.

The sooner you register, the sooner:

- You will be able to access our wider sustainable business educational materials and active learning opportunities
- You can register for our information sessions
- We will be able to contact your selected business and invite them to support the competition
- You will receive our A4S International Case Competition bulletin with tips and guidance on preparing your submission.

HOW TO APPLY

Applications must be submitted as a team of up to 3 – 5 people, this can include a mixed range of students from different institutions. We accept both graduate and undergraduate students.

There are four parts to the application:

- 1. A 5-minute video pitch presenting your proposal**
- 2. An executive summary**
- 3. A supporting financial model**
- 4. A video consent form**

This section includes information on what you should put in each of these submissions.

Your proposal

All proposals must develop specific solutions that reflect a sound commitment and action on human rights within the selected business.

Make sure that your proposed solution tells a compelling story. This means you must be able to answer the questions: “Why this business? Why this solution? How does it work?” convincingly. At the same time, the framework of your solution must still be grounded within a strong business and financial model and supported by a robust business case.

Teams should follow the structure set out in the case task, as the judges will be looking out for each of these elements presented in a persuasive narrative:

- Examine connections between the features of their business model (value proposition; value chain; cost structure and revenue model) and potential impacts on people’s human rights.
 - Select one of the companies from the [2022 Corporate Human Rights Benchmark](#)
 - Identify how the current features of the business model may impact on people’s human rights.
 - Present the business case for change, setting out why action on human rights will also add value to the company.
- Develop innovative business practices, approaches and/or solutions for the company to adapt their business model and to address these potential impacts.
 - Provide commercially viable and scalable solution(s) for the company to adapt their business model and practices to support human rights for all.
 - Demonstrate how your solution(s) could be rolled out across the company’s operations and value chain, such as across business units, regions and/or supply chains, for example.
 - Outline a financial model, based on the company’s publicly available financial information, that demonstrates how the solutions would impact financial performance.
 - Map how your proposed solution(s) impact both positively and negatively on specific [UN Sustainable Development Goals \(SDGs\)](#) and targets.

- Explain what success would look like both commercially and in terms of impact on human rights (eg benefits felt and an indication of the number of people who would benefit).

Writing your Executive Summary

The written component should be structured as follows:

Page number	Page title	Page Content
Page 1	Title page	<p>The title page must contain the following:</p> <ul style="list-style-type: none"> • Team name • Team member names, their current degree programme, business school, host institution (if applicable) and expected graduation date (mm/yy) • Team outline – your pitch for what makes you a great team • One contact email address for the team • Name of the company you have based your proposal on
Page 2	Executive summary	<p>Your one page executive summary should provide the judges with the salient points of your proposal, stripping out the detail and presenting your work clearly and succinctly. As well as text, you may use images, diagrams, tiles or similar.</p> <p>Note that the presentation of your executive summary will be judged alongside your video proposal, so take some time to research and consider how you might best illustrate your idea.</p>

Demonstrating your Financial Model

Page number	Page title	Page Content
Page 3	Financial summary	<p>Your financial model, based on the company’s publicly available financial information, should show how the solution(s) would impact financial performance. You should consider this in the context of short-medium- and long- term performance, and wider value creation.</p> <p>This needs to be presented clearly in Excel so we can see the calculations made alongside a list of key assumptions made.</p>

Creating your 5-minute video pitch

The 5-minute video pitch presents the opportunity to show a bit more personality as you convince your audience of the validity and strength of your solution.

The 5-minute video pitch should complement the written components, and is your chance to present a compelling case for your proposed solution. It should not introduce any new ideas or

models. Instead, please use the video to elaborate or explain any other details, facts, concepts, arguments, etc. that you were not able to fully lay out in your executive summary.

The video needs to be understandable without reading the executive summary, ie it should tell its own story and be sufficient and consistent in itself.

To help you with filming a persuasive pitch, we have put together some pointers:

- Think about the storyline before turning on your camera to film. This could include a vision board where you decide what images will best reflect and illustrate your key ideas. It may also include the details of a narrative arc (beginning, middle, end) to ensure the clarity and cohesion of your story.
- Think about who your audience is. You are pitching to business, accounting, and financial leaders.
- While setting the scene is important, you need to allot most of your time to your solution. Explain why your solution is necessary without too much build-up. What particular aspects of the problem are you addressing?
- Explain how your solution adds value to the company and to society. How can you present this in a coherent business case?
- Be specific when describing your solution. What will change? How will it impact the business model? How are you benefitting human rights, and how would you scale your solution? What are the specific benefits: to whom, and to how many? How does your solution fit in with the wider company and industry structure? Why will your idea succeed?
- Key resources, partners and channels could be important – chances are that you will be building a solution that links with others, as part of a system – if so, explain who they would be and how they would be impacted.
- Consider the risks. It is always a good idea to be aware of factors that can affect your idea negatively and potential negative impacts of your solution. Demonstrate your understanding to the judges and offer some mitigation strategies.

Tips for filming

- **Video format:** The video should be saved in MPEG4, MP4 or WMV.
- **Video quality:** It doesn't have to be filmed on a professional camera, as long as the quality of the picture and sound is high enough. Videos can be provided either as a zipped video file, with the maximum file size of 35 MB, or via WE TRANSFER (you must detail the downloadable link).
- The quality should be **1080p minimum** (For reference – iPhone 5s has this quality).
- (If you use your phone) turn on the 'Grid' feature in your camera settings, this will help with keeping your shot steady.
- Increase the **resolution** to the highest number of frames per second (fps) possible.
- **Angles:**
 - Talk to the camera. Note that a speaker sitting down lends itself well to an interview format, whereas standing up and speaking to the camera conveys a more active presence. Think about what you are trying to communicate, how you are trying to communicate it, and use body language to emphasize your point.
 - Filming in landscape will look better on larger devices. Avoid switching orientation.

- **Background:** Think about what is behind you – wherever possible film on a clean background that is not white. Place the subject(s) away from the background by a couple of metres to avoid casting a shadow.
- **Lighting:** Film in natural light, but not in front of a window or in direct sun. If you can, try and avoid mixing natural and artificial light as it can create odd shadows.
- **Sound:** Find a quiet place. Try to ensure that all audio is recorded in a similar setting and at a similar level, speak relatively closely into the mic where possible to avoid echo. If you struggle with sound quality, perhaps consider using subtitles.
- **Outfit:** Think about what you are wearing and make sure it is not the same colour as your background. This is a business proposal, so bear this in mind for your outfit choice.
- **Team:** Think about how many people you have talking. You do not need to use every member of your team, but we want to see that you are working together as a team.
- **Equipment:** We understand that not every student or team can be expected to own or have immediate access to quality filming equipment. Many universities will, however, offer a full range of professional media production services, including software, video and audio materials to support learning, teaching and research. We suggest enquiring whether your university's digital and media resources can be made available to support your entry.

Tips for editing

You can either film your video in one long shot or edit different shots together. If you decide on the latter here are a few tips to get you started:

- Mix and match shots and edit any unsuitable parts out, as long as the final video still flows.
- Keep your editing simple.
- Use noise cancelling to clean up background noise.
- Cut out awkward pauses and silences but remember the storyteller does not need to be perfect!

APPENDIX I

Application Checklist

Below is a checklist of what you need to submit and when to do it by. More information and advice on each of these items are within the other section of this guidance.

1. **5-minute video pitch**

After you have finished recording and editing your video, please submit it via the online form [here](#), or on the competition website – this must be provided via [WE TRANSFER](#), you must detail the downloadable link – please do ensure this is uploaded correctly before **11:59 pm EST (UTC-5) on Sunday, 14th January 2024**. If you have any issues sending it through this website, please contact the A4SICC team on the email address noted above and they will help you work through them.

2. **Executive Summary and Financial Model**

Please submit the executive summary and financial model to the A4SICC team before **11:59 pm EST (UTC-5) on Sunday, 14th January 2024** via the online form [here](#), or on the competition website. Late or incomplete applications will not be accepted, if you are concerned about technical constraints or any other issues, please reach out to the A4SICC team well in advance of the deadline at a4sicc@a4s.org.

3. **Consent form for video pitches**

All semi-finalist teams' videos will be uploaded onto the A4S YouTube page. Therefore, please sign the consent form at the end of this document and return it via the online application form [here](#), or on the competition website. The consent form must be submitted before **11:59 pm EST (UTC-5) on Sunday, 14th January 2024**.

By **22nd January 2024**, all submissions will have been assessed and the teams moving on to the semi-final will be announced. Semi-finalists will receive actionable feedback on their entry.

With this feedback, semi-finalists should then work on fine-tuning their proposals to prepare for a **10-minute live presentation** during the semi-finals. The Judging Criteria below will be used in all three rounds of judging (assessment phase, semi-finals and finals).

Judging Criteria

Category	Description	Scoring	Weighting
Responds to case challenge	The entry considers a company from the Corporate Human Rights Benchmark 2022, identifies potential impacts on human rights and proposes a solution.	Y/N	
Business case for change	Clear identification of how the current features of the business model may impact on people's human rights. Provision of a well thought out analysis that presents the business case for change, setting out why action on human rights will also add value to the company. Clear explanation of what success would look like both commercially and in terms of impact on human rights. Value creation should be considered for multiple stakeholders.	0-5	20%
Demonstration of opportunity	Commercially viable and scalable solution(s) for the company are provided to adapt the business model and practices to support human rights for all. Significant risks are identified and mitigations proposed. Clear demonstrate of how the solution(s) could be rolled out across the company's operations and value chain, such as across business units, regions and/or supply chains. <i>Assumptions can be made around required collaborations.</i>	0-5	20%
Contribution to human rights for all	The proposal has the potential to have a meaningful impact on human rights in the company's value chain. It considers human rights in a broad sense, across a range of Articles of the Universal Declaration of Human Rights, including economic, social and cultural rights.	0-5	20%
Sound financial analysis	A sound financial model, based on the company's publicly available financial information is provided, with supporting analysis, including any underlying assumptions. The model demonstrates how the solutions would impact financial performance, considered in the context of short- medium- and long- term performance, and wider value creation.	0-5	20%
Balanced assessment of impact	The proposal maps out how it will impact both positively and negatively on specific UN Sustainable Development Goals (SDGs) and targets. Consideration is given to any negative or adverse impacts, setting out any mitigations that may address these impacts.	0-5	10%
Presentation of proposal	Teams must - either in the video or in-person - present professionally. Their pitch (and Q&A) must be convincing, engaging and inclusive across the team. Their executive summary must be clear and succinct. <i>NB teams will not lose points solely because the team members' first language is not English.</i>	0-5	10%
Total			100%

Video consent form

Team name:

Date of submission:

To Accounting for Sustainability (A4S),

By submitting our video entry to A4S, for the purposes of participating in the A4S International Case Competition (A4SICC) 2024, **we give consent to:**

- our video submission being posted on the **A4S YouTube channel**
- the recording of our **pitch and judges 'question and answer' session** in the virtual semi-final
- the recording of our **pitch and judges 'question and answer' session** in the in-person final
- the recording of **interviews and our wider interactions** during both the networking and competition elements of the live final events
- the use of **video and footage** from any or all of the above, in their **entirety**, or part thereof, for **marketing purposes in support of A4S** and/or for **promoting the A4SICC**.

First name and last name (of all team members)	Signature	Date

APPENDIX II - FAQs

Application

Do we have to be from a graduate level institute?

- No, both graduate and undergraduate students are welcome.

Do we have to be students?

- Yes, both at the time of the application and during the competition (January – March, 2024).

Is there a limit to how many teams from a single school may apply?

- No, we welcome applications from all teams.

Is there any cost to apply?

- No.

Do all team members have to be from the same school and/or program?

- No.

How many people are allowed per team?

- 3-5 people. We regret that we cannot provide a team member matching service at this time.

Do we need to have any previous detailed knowledge about our selected company or human rights?

- No, though submissions should demonstrate an understanding of the current features of the business model and how they may impact on people's human rights.
- You should also consider potential wider implications for your proposed solution, such as possible risks or unintended consequences.

Who is the target audience of the pitch?

- You are pitching to business, accounting, and financial leaders, so your pitch should be grounded in the business case for change, the commercial viability of your proposal and the value proposition for multiple stakeholders.
- This is not about philanthropy or corporate social responsibility. It is about business delivering financial returns in the short and long term in a way that generates positive value for society and the environment, operates within environmental constraints and contributes to the ongoing resilience of social and environmental systems.

How rigorous must the financial model be? Are there any important ratios to take note of?

- The financial models should support the business model and be sufficiently rigorous to convince the judges of the validity of your idea. There are no specific ratios to take note of.

What should the executive summary NOT cover?

- With only a single page to summarize your proposal, we would recommend that teams do not spend any time talking about what makes them a great team (that is what the team outline is for!)

- We do not expect to see extensive details of your proposal, but key points on how it responds to the case challenge should be clear.

Can we change the company we base our proposal on?

- You can change the company you work on up until you submit your competition entry (though we ask that you please let us know through resubmitting your registration form).
- You cannot change for the semi-final or final.

Logistics

How are teams selected to participate in the knock-out stages (semi-final and final)?

- Once the application deadline has been reached, your application will go through our assessment process using the judging criteria set out in Appendix I. The strongest entries from this assessment will be invited to the semi-finals.

Are we getting any mentors/ coaching for this case competition?

- Mentoring and coaching will be available for all semi-final and finalist teams.

Can we make changes to our proposal after we have submitted our entry?

- Yes. Part of the purpose of the competition is for you to learn from your peers and from the mentoring and judging process, therefore it makes sense that your entry will evolve. Perhaps you want to refine the model, or perhaps you find a flaw which causes you to pivot more drastically - all of that is fine. Our top priority for your pitches is to ensure you are delivering extremely well-thought-out, researched, and polished proposals to the judges.
- Please be aware that you will be required to provide the A4SICC team with copies of your presentations ahead of both the semi-final and final rounds of the competition, so be prepared to answer questions on why you pivoted if you chose to do so.
- Please also note that all finalists will be entered into the People's Choice Award, using ONLY the 5-minute video pitch you submit with your initial entry. This video cannot be amended.

What's the focus of the semi-final and final presentation? Is there a need for the proposal to have a lot of financial projections regarding where the business will be in the future?

- The judges are looking for pitches that convey a sound commitment to human rights that goes hand-in-hand with profit. This means the value proposition of your solution must be clear, and it must be supported by strong financials. It is equally important to outline how your solutions benefits human wellbeing and development.
- Your financial model should therefore show how the solution(s) would impact financial performance. You should consider this in the context of short- medium- and long- term performance, and wider value creation, but long term financial projections are not required.

Will the judges be announced before the competition in order to know the areas of expertise of the professionals and experts we are pitching our idea to?

- For the semi-final portion, the judging panel will be assigned to one of four presentation sessions. Ahead of this, teams will be provided with a participant information pack which will include details on whom they will be presenting to. Similarly, ahead of the live final – each

finalist team will be provided with an information pack which will include the judging panel details.

Can we assume that the judges already know what our concept is about, or do we have to explain the idea from scratch?

- While the judges will have copies of your video and executive summary, please fully explain your idea during your presentation.

What about intellectual property?

- The A4SICC team will respect specific individual team requests not to share slide decks, executive summaries, and other potentially sensitive information with external parties other than as necessary during the normal course of running the competition. By participating in the competition teams **are not** agreeing to turn over ownership of their unique ideas, data, and other intellectual property to the A4SICC team.
- However, by applying to and/or participating in the A4S International Case Competition, teams acknowledge that they will be presenting their ideas, data (including personal data), and other information to judges, mentors, other teams, A4SICC partners and corporate supporters, and individuals external to the A4SICC team, the actions of which the A4SICC team do not control. That being the case, by applying to and/or participating in the A4S International Case Competition, teams agree not to hold the A4SICC team, or those acting on its behalf, accountable for the use/publishing of information presented or made available during the competition and/or application process.
- In summary: we will do our best to respect team wishes about intellectual property (and make others aware of those wishes), but please understand that this is a public competition and by participating you are agreeing to share your solution and supporting elements/data.

In what order will teams present their work?

- The order presentation will be random.

Is there a preference on the number of presenters?

- There is no preference, however groups will be judged on the level of inclusivity of their overall presentation (ie including video proposal, PowerPoint presentation, and Q&A). We want to see that you are working together as a team. Since this is also an opportunity for students to learn from their peers, we welcome students supporting each other, sharing strengths and overcoming weaknesses.

Do you have any limitations on the number of slides in the Power Point?

- There are no limits on the number of slides, however, timing will be strictly adhered to. Keep in mind that slides should be clear to understand and not excessively crowded.

How many runner-up prizes will be awarded?

- There is one CA\$10,000 prize for first place and one CA\$5,000 prize for second place. There will also be a People's Choice Award – this is not a cash prize.

Is there any funding available for competition entrants?

- There is a travel fund available for the finalist teams. All finalist teams must complete and submit the travel fund application form provided. Whilst we cannot guarantee it will cover

all costs, the final amount will be determined once all applications have been reviewed and individual needs considered. We will publish our policy to the finalists, but please note it should only cover economy class travel and reasonable accommodation. We do not generally cover meals.

APPENDIX III – LIBRARY OF RESOURCES

The following references and resources will support you as you build your proposal. Your entry will benefit from you familiarizing yourself with the content early in your development phase.

View previous entrants videos to help inform the development of yours:

- Videos from last year’s competition can be found on Accounting For Sustainability’s YouTube page or on the [A4SICC website](#). Go on to playlists to find previous A4S International Case Competition videos. Alternatively, click here for A4SICC [2020](#), [2021](#), [2022](#), and [2023](#).

Sustainable business and the systems change needed:

Accounting for Sustainability (A4S), Briefing for Finance: United Nations Sustainable Development Goals (SDGs), available at: <https://www.accountingforsustainability.org/en/knowledge-hub/guides/briefing-for-finance-sustainable-development-goals.html>

Accounting for Sustainability (A4S), To achieve sustainability we need fair play, openness and collaboration, available at: <https://www.accountingforsustainability.org/en/knowledge-hub/blogs/lars-loddesol-fair-play.html>

Altioem, How can businesses thrive in a sustainable economy?, available at: <https://altioem.org/2023/02/22/how-can-businesses-thrive-in-a-sustainable-economy/>

Forum for the Future, What are the capabilities we need for system change? available at: <https://medium.com/school-of-system-change/what-are-the-capabilities-we-need-for-system-change-cba2047a4ffb>

Fuqua School of Business, Duke University, MBA Edge: Issues, available at: <https://www.mba-edge.com/issues>

SDG Impact, 2022, Managing for impact: redefining business as usual, available at: <https://sdgimpact.undp.org/#management>

United Nations (UN), The 17 Goals, available at: <https://sdgs.un.org/goals>

World Benchmarking Alliance, Seven systems transformations, available at: <https://www.worldbenchmarkingalliance.org/seven-systems-transformations/>

Human rights:

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