



ENTRY GUIDE

This student competition is made possible by the valued support of our sponsors and partners.

KEY SPONSORS

Brookfield



DELIVERY PARTNERS



Shift



World Benchmarking Alliance



CONTENTS

Contents	2
COMPETITION OVERVIEW	3
Competition timeline	3
CASE FOCUS 2025	4
Background and context	4
Decarbonization challenges	5
Fair and just climate transition	7
HOW TO REGISTER YOUR INTEREST	9
KEY ENTRY INFORMATION	9
HOW TO ENTER	10
Task breakdown	10
How to develop a business case	12
Writing your executive summary	13
Presenting your cost—benefit analysis	13
Creating your 5-minute video pitch	14
GLOSSARY	17
APPENDIX I: ENTRY CHECKLIST	18
JUDGING CRITERIA	19
APPENDIX II: FREQUENTLY ASKED QUESTIONS	22
Entry requirements	22
Case focus	23
Assessment phase	25
General information	27
APPENDIX III: LIBRARY OF RESOURCES	29
Decarbonization	29
Fair and just climate transition	29
Transition planning	31
Business models	31
Cost—benefit analysis	31
Business cases	31

COMPETITION OVERVIEW

[The A4S International Case Competition](#) (A4SICC) is an exciting 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.

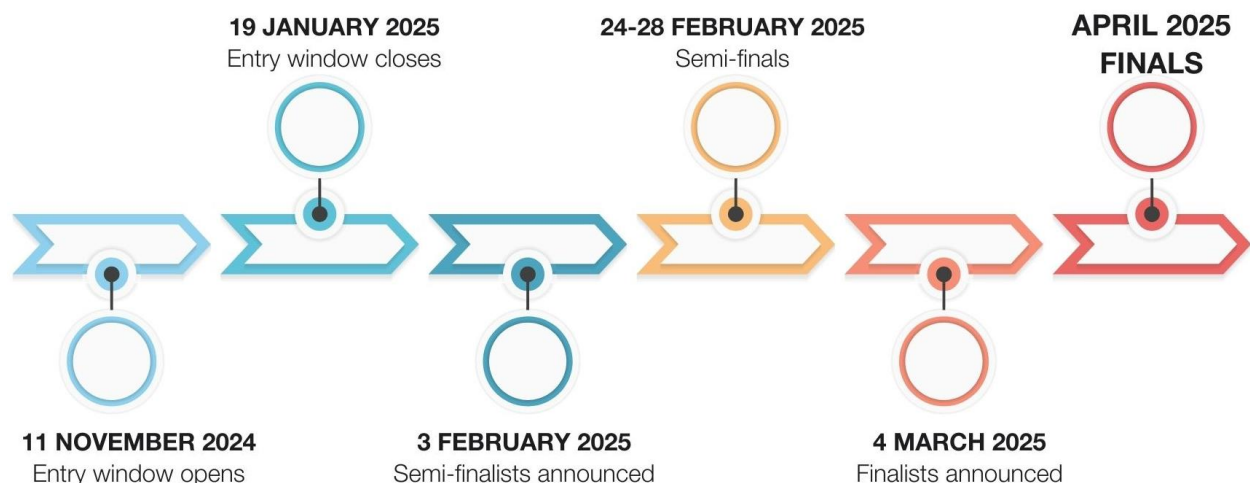
With a different focus every year, the A4SICC attracts a diverse group of business and accounting students, harnessing their drive, creativity and critical thinking skills to help today's business executives solve some of the world's greatest challenges. The emphasis is on practical, real-world solutions that are commercially viable, meet a market need and address the problems faced.

We invite you to work together towards the next generation of sustainable businesses solutions.

Why enter?

- The chance to be seen and heard by some of the world's largest and most influential companies
- A cash prize for the winners (CA\$10,000) and runners-up (CA\$5,000)
- Exclusive networking and mentoring opportunities and direct access to industry leaders
- Chance to develop career-defining skills while tackling real-world challenges
- NEW for A4SICC 2025: opportunities for internships in North America, Latin America, Africa and Singapore

Competition timeline



CASE FOCUS 2025

The A4SICC 2025 is focused on the climate transition. We are inviting students to:

- Examine a selected company's current approach to decarbonization
- Identify one or more significant or challenging areas for their decarbonization
- Propose one or more solutions that help to address the selected area(s)
- Ensure as part of the solution(s) that affected stakeholders are treated in a fair and just manner
- Prepare a presentation for the CFO, setting out the business case for your proposed solution(s)

We encourage teams to register their interest in the competition early, including sharing 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.

Background and context

The Paris Agreement is an international treaty on climate change that was adopted by world leaders in 2015, at the UN Climate Change Conference (COP21). The agreement aims to keep global temperatures well below 2°C above preindustrial levels and to aim for a maximum 1.5°C rise.

In 2023, the first UN-led 'global stocktake' took place, assessing how much progress the world has made against the Paris Agreement. The global stocktake was finalized at COP28. The stocktake stressed the need to accelerate action on climate. It also called on governments to make a faster transition "from fossil fuels to renewable energy such as wind and solar power in their next round of climate commitments".¹

In response to this urgent call to action, we are focusing A4SICC for 2025 on **corporate decarbonization, within the broader context of a fair and just climate transition.**

What is decarbonization?

Decarbonization is the process of reducing – and ultimately eliminating – greenhouse gas (GHG) emissions from various sources, including industrial operations, transportation, agriculture and energy production. The focus is on taking tangible, meaningful action to remove GHG emissions across the value chain – not on offsetting. These actions include:

- **Transitioning** from fossil fuels to cleaner, renewable energy sources, such as solar, wind and hydroelectric power
- **Reducing demand** for energy and increasing resource efficiency by implementing energy-efficient technologies, improving processes and adopting broader sustainable practices
- **Using carbon capture and storage** technologies and nature-based solutions for capturing and storing carbon
- **Adapting production and transportation processes** to reduce emissions, such as eliminating GHG-emitting chemical processes and fugitive emissions through innovation, process redesign and strategic investments

¹ United Nations, [The Paris Agreement](#). Accessed: 5 June 2024

Decarbonizing requires collaboration across sectors, innovative solutions and a commitment to reducing emissions at every level of operation. Ultimately, decarbonization is essential for achieving global climate targets, preserving the planet’s health and ensuring a thriving, zero-carbon economy.

Decarbonization challenges

As we transition to a zero-carbon economy every business will face decarbonization challenges. How they respond to these challenges will either help or hinder the transition – and will also determine whether the transition is fair and just. It is essential to understand that the nature of these challenges will vary for each business and your solution(s) will need to address the specific challenges being faced. The challenges can often be linked to the following:

	Overview	Example challenges	Your solution(s) could focus on
Business model and strategy	How a business has defined its business model and strategy can create specific challenges.	<ul style="list-style-type: none"> • Products are dependent on fossil fuels, forestry or other natural carbon sinks. • Focusing on high-volume and low-cost products can limit energy reduction initiatives due to tight margins and cost constraints. This can also have fairness implications, with low wages and financial stress for suppliers. 	Changing or adapting the business model.
Operations and value chain	<p>Balancing operational efficiency with emissions reduction goals often involves trade-offs.</p> <p>Poor visibility and lack of control in the wider value chain can limit the ability to drive change.</p> <p>The impact on customers also needs to be considered.</p>	<ul style="list-style-type: none"> • A globalized supply chain causes high carbon-miles for products. • A high-speed delivery model requires an extensive fleet, which is traditionally based on fossil fuels. • Selecting energy-efficient suppliers and sustainable materials can add complexity to supply chains. • Lack of low-carbon alternatives for key materials can increase prices and limit availability. Customers are not always willing to pay a premium for green products, and companies are not always able to absorb the cost if they operate on low margins. • Manufacturing processes can include GHG-emitting chemical processes or fugitive emissions. • Financial institutions need to understand emissions across 	Strengthening strategic planning and investment processes or incentivizing decarbonization in operations and the value chain.

		their investment portfolios, despite the challenges of achieving complete and accurate data.	
Performance	Enhancing business performance while reducing emissions poses a key challenge for businesses.	<ul style="list-style-type: none"> • Business growth often leads to emissions growth, and it can be difficult to decouple the two. • Developing innovative solutions and investing in new technologies (to increase energy efficiency or match the performance of fossil-based fuels/products) can be challenging due to higher costs and technological limitations. • Engaging with employees, delivering training and addressing cultural barriers (in relation to GHG emissions reduction) can be difficult, impacting overall performance. • Obtaining accurate data on GHG emissions and energy consumption is crucial but can be challenging due to the complexity and cost of measurement systems. 	Implementing new technology and/or employee engagement and training.
Sector and industry	Industries reliant on long-term assets face challenges transitioning to low-carbon practices due to high costs, planning complexities and the broader need for government involvement in potential solutions.	<ul style="list-style-type: none"> • Highly regulated sectors must navigate intricate regulatory landscapes and evolving emissions standards to avoid fines and legal issues. • Narrow profit margins, competitive pressures and restrictive market dynamics can influence the speed of decarbonization efforts. 	Managing risks and opportunities related to sector-specific challenges and opportunities – may include industry collaboration, where appropriate.
Societal and infrastructure dependencies	Several systemic challenges hinder decarbonization, such as: <ul style="list-style-type: none"> • Reliance on oil and gas • Availability of viable and cost-effective low-carbon alternatives to core materials or fuel • Skills gaps 	<ul style="list-style-type: none"> • Investment in infrastructure at local, regional, national and international levels is needed to address key dependencies in power generation, supply networks and transport options. • Coordination among governments, interjurisdictional bodies and businesses is needed to address core infrastructure investment challenges. • Insufficient investment in green skills at national and industry 	Developing and scaling up affordable low-carbon alternatives to core materials or fuels. Enhancing coordination efforts to streamline infrastructure investments, policy alignment

	<ul style="list-style-type: none"> • Infrastructure scalability • The role of taxes and subsidies 	levels impacts organizations' ability to act.	or skills development.
--	---	---	------------------------

Resources² – decarbonization

- Andrea Meza (2022), [Decarbonization cannot wait](#), United Nations, 5 November
- McKinsey, [Decarbonizing the world's industries: A net-zero guide for nine key sectors](#), Accessed: 13 June 2024
- Deloitte (2020), [The 2030 Decarbonization Challenge: The Path to the Future of Energy](#)
- S&P Global (2024), [Top Ten Cleantech Trends in 2024](#)

Fair and just climate transition

What is a fair and just climate transition?

A fair and just climate transition means addressing climate change in a way that is equitable for all, ensuring that the impacts and benefits are distributed fairly across communities and populations, particularly those most vulnerable.

The Paris Agreement also emphasizes the importance of a just transition for workers and the creation of quality jobs at the same time as tackling climate change. As organizations work towards zero-carbon goals, they must also consider the rights of workers, communities and vulnerable populations.³ The concept of a fair and just climate transition recognizes that the shift to a sustainable economy must address social equity and provide opportunities for all segments of society.

A fair and just transition will require collaboration between the private sector, communities, workers, unions and policymakers. A well-planned transition can achieve sustainable growth, create new job opportunities and foster social stability. Poorly planned transitions can lead to social challenges, including unemployment and civil unrest.

Key areas of consideration for a fair and just climate transition include:

- **Labour rights** – many companies are already failing to address risks such as forced labour and child labour in their supply chains. The transition to a zero-carbon economy can exacerbate these issues as the locations and populations most at risk from forced and child labour are also likely to be those most adversely affected by climate change.

² A more extensive library of resources is available in Appendix III

³ World Benchmarking Alliance (2021), [Just Transition Methodology](#)

- **Cultural preservation** – another significant concern involves the location, land rights, and geopolitical risks associated with the increasing demand for materials and minerals used in renewable energy technologies. These resources are often found on or near Indigenous territories, and their extraction must be approached with careful consideration to avoid repeating past injustices.
- **Economic inequality** – the economic impacts of climate policies can disproportionately affect low-income communities, which may lack the resources to adapt to changes or benefit from new opportunities created by the transition. Ensuring that economic policies and support mechanisms are in place can help mitigate these effects and promote an inclusive transition.
- **Health impacts** – climate change and the transition to a zero-carbon economy can have significant health implications, particularly for vulnerable populations. Addressing issues such as air quality, access to clean water and climate-related health risks is essential for a fair transition.
- **Job training and education** – as industries evolve and new technologies emerge, there will be a need for retraining and education to prepare workers for jobs in the green economy. This includes creating programmes that provide skills development and career transition support.

Ensuring that the climate transition is fair and just requires addressing these complex issues head-on, maintaining high human rights standards throughout supply chains, and taking proactive steps to support and protect vulnerable communities.

Stakeholder engagement and analysis

One way for organizations to respond to the challenges and considerations highlighted above is through stakeholder engagement and analysis. A company must understand, consider and respond to its key stakeholder groups to enable a fair and just climate transition. The entire value chain needs to be considered, including suppliers, contractors, employees, customers/clients and local communities.

Subpopulations of these key groups (eg indirect suppliers, low-income customers and local communities including Indigenous Peoples) also require analysis as they are more likely to be affected by the net zero transition. This could be through loss of livelihoods, displacement or cost-of-living increases. Meanwhile, other stakeholders may benefit through access to new technology, new infrastructure or training opportunities. A particular group that can require specific consideration is Indigenous Peoples due to their often remote locations, limited access to renewable energy, the need for cultural preservation and current and historic land stewardship rights.)

Despite these challenges, transitioning to a zero-carbon economy can offer social benefits. It can create new job opportunities in renewable energy sectors, improve community resilience to climate change and foster innovation. And ultimately reducing environmental risks while promoting social equity can lead to a more sustainable and prosperous future for all.

Resources – fair and just climate transition

- BSR (2023), [The Just Transition Planning Process for Business](#)
- Council for Inclusive Capitalism, [Just Transition](#). Accessed: 5 June 2024

- Tatiana Alarcon and Gabriela Ruiz (2023), [The just transition to a low carbon economy and its impact on Indigenous rights and local suppliers](#), Reconciliation & Responsible Investment Initiative, 24 May
- Shift Project (2023), [Just Transition & Just Resilience](#), 15 February
- Stockholm Environment Institute (2022), [Five considerations for a just transition for Indigenous communities and ethnic minorities](#), 14 November

HOW TO REGISTER YOUR INTEREST

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

To register your interest, you only need to provide minimal information to start with (such as your name, email address and school), but please provide additional details when you can (such as your team name, all team members and the company you have selected). You can update your details by resubmitting the registration form or emailing A4SICC team a4sicc@a4s.org.

The sooner you register, the sooner:

- You will be able to access additional educational materials to support your entry
- You can sign up for our information sessions to gain valuable insights on the case focus from industry experts as well as learn further information on the competition
- We will be able to explore the potential involvement of your selected company in the competition
- You will receive our A4S International Case Competition bulletin with tips and guidance on preparing your submission

KEY ENTRY INFORMATION

Timing – the entry window is open from 11 November 2024 to 19 January 2025. Semi-finals take place 24-28 February 2025, with the final in early April 2025.

Format – video presentation, business proposal and panel presentation.

Language – English.

Participants – the competition is open to teams of 3–5 students and attracts both graduate and undergraduate students. There are no restrictions on the discipline(s) you are studying, but the financial rigour of models presented will be carefully evaluated, so a healthy dose of business/accounting acumen is strongly recommended.

Geography – global. Semi-finals will take place virtually, and the in-person final is in Toronto, Canada (a travel fund is available).

HOW TO ENTER

Task breakdown

We are asking teams to:

1. Select a company to focus on

- Select one of the world's 2,000 most influential companies from the [World Benchmarking Alliance SDG2000 list](#).⁴

The private sector is important for reaching the United Nation's goals for improving the world by 2030. The SDG2000 list shows the 2,000 most influential companies globally who can help or hinder achieving the Sustainable Development Goals (SDGs).

There are no restrictions on which company you choose from this list.

Top tips:

- **Narrow down the list** by selecting companies near your business school, companies supporting the competition (see the A4SICC website), companies you know well, companies in a sector you are interested in, or companies you hope to work at one day.
- **Research several companies** to identify the key issues each one faces. As a team, think through potential ideas and solutions for these issues, and ultimately choose a company where you believe you can have a meaningful impact.
- **Look at the task breakdown** below to make sure you are happy that you can meet all the requirements in relation to your chosen company.

2. Examine the approach and identify the challenges

- Examine your selected company's current approach to decarbonization.
- Identify and analyse the company's key stakeholders across its value chain and determine which groups are most at risk from decarbonization within the context of a fair and just climate transition.
- Analyse the significant and/or challenging areas of decarbonization for the company – considering their business model, strategy, operations, value chain, performance sector/industry and stakeholders – and identify at least one important area to address. Justify your selection.

Top tips:

- **Explore the company's decarbonization approach** through publicly available information, such as its annual report, sustainability report, transition planning disclosures, company website and [CDP responses](#).⁵ You may also find it useful to

⁴ The SDG2000 list is updated in January each year. For A4SICC 2025, we recommend you choose a company from the 2024 list to give you more time to prepare your entry. Companies from the 2025 list will also be accepted.

⁵ Carbon Disclosure Project ([CDP](#)) is a not-for-profit charity that runs a global environmental disclosure system.

familiarize yourself with how others in the company's industry or sector are reducing their greenhouse gas emissions.

- **Identify the company's most significant and challenging emissions categories** to understand the most important areas for the company to address.
- **Consider customer affordability and broader value chain** implications as you identify significant and challenging areas.
- **Think big**, considering the critical challenges for the organization as it decarbonizes – what does it need to get right to continue in business for the next 5, 10 and 15+ years?
- **Research the impact of the climate transition** on different groups in society and consider how this relates to the company (eg where it operates, the materials it uses, the skills it needs and future plans). Identify the potential risks to employees, local communities or vulnerable populations, such as displacement or loss of livelihoods.
- **Consider how the company can use its influence** to protect people, manage social impacts, and advocate for a fair and just climate transition. For example, think about the company's potential impact on jobs and skills, health, low-income households, vulnerable people and Indigenous communities.

3. Propose solution(s)

- Propose one or more practical solutions for how the selected company can respond to the areas you have identified.
- Explain how your solution(s) support decarbonization and address the significant or challenging areas you have identified.
- Highlight how your solution(s) have the potential to affect key stakeholder groups, both positively and negatively.

Top tips:

- **Use your business and analytical skills** to determine and explain your solution(s) – we do not expect you to provide lots of technological or engineering detail.
- **Explore** current, emerging, novel and innovative business practices, technologies or partnerships and consider how these can accelerate decarbonization. This may include nature-based solutions.
- **Think about ambition.** Consider the size of the climate challenge and the level of ambition needed by the company to have a meaningful impact. For example, could your selected company contribute at a societal level beyond its own decarbonization, through new partnerships, products, services or influence?
- **Consider the impact of climate change** on the company and its stakeholders (eg extreme weather, flooding, drought) and consider whether your solution(s) can also help the company to adapt.
- **Think through how the company could practically implement** different solutions and the best timing of when to introduce them. Decarbonization is likely to be an iterative process and will require a suite of solutions to address the different challenges. Any new or innovative approaches will require piloting or testing and will need to complement existing or planned solutions. Your proposal can include just one of these solutions, or more if you prefer, but should show your understanding of the bigger picture.
- **Determine how your solution(s) could be integrated across the company's operations and/or value chain** – eg business units, regions, customers, supply chain solutions and sectors – to address the urgency of action needed.

- **Consider the potential risks to local communities or vulnerable populations**, such as displacement or loss of livelihoods, thinking about any changes you may need to make to your solution(s) so that the transition benefits everyone, not just a few.

4. Present a business case

- Prepare a presentation for the CFO that sets out a high-level business case demonstrating how your solution(s) address the decarbonization challenges for the company in a fair and just manner. This forms the core of your entry to the competition.
- By following steps 2 and 3 outlined above, your presentation should demonstrate your understanding of and set the context for, your proposed solution(s).
- Conduct a cost–benefit analysis, evaluating the financial implications and assessing the impacts on climate and people, to demonstrate the business case for the proposed solution(s).

Top tips:

- **Clearly identify and justify any assumptions** you have made for your cost–benefit analysis.
- **Demonstrate the alignment of your solution(s)** with the company’s current strategic direction and/or decarbonization approach **OR how your solution(s) would take the company in a new direction**. Set out the risks of not acting, and the opportunities of doing so.
- **Outline the key stages** involved in implementing your solution(s).
- **Consider your audience**. Think about what the CFO would need to see and hear to make an informed decision.

How to develop a business case

Crafting a convincing business case for a fair and just climate transition is essential to get support for your solution(s). Some things to consider:

- **Be crystal clear** – on the decarbonization challenges, your proposed solution(s) and how your solution(s) address the challenges.
- **Think about the opportunities** – while decarbonization investments require initial financing, they can lead to long-term cost savings, new revenue opportunities and broader benefits, including positioning the company for success in a zero-carbon economy.
- **Consider all the costs** – ensure your proposal is balanced and well-founded, clearly distinguishing between capital (capex) and operational (opex) costs.
- **Use data and evidence to support your business case** – some decisions can be challenging for leaders, especially when short-term business issues seem more urgent or the benefits appear distant or intangible. Ensure your proposal is grounded with data and evidence from your research.

- **Emphasize the risks of inaction** – illustrate the potential consequences of ignoring climate issues, such as fines for noncompliance, underperforming investments, stranded assets or reduced competitiveness.
- **Develop a cost–benefit analysis** – evaluate both the financial implications and the wider environmental and social impacts. Consider how these are interrelated.
- **Include broader impacts** – consider the positive or negative effects of your proposed solution(s) on the environment and society, such as the creation of job opportunities in green industries or increased resource consumption to reduce energy use.
- **Provide transparency** – clearly outline the steps involved in implementing your solution(s), from initial planning to monitoring progress and outcomes.

Writing your executive summary

Your one-page executive summary should provide the judges (aka the CFO) with the key points of your proposal, stripping out the details and presenting your work clearly and succinctly. As well as text, you may find it useful to use images, diagrams, tiles or similar.

Note that the presentation of your executive summary will be judged alongside your video proposal and cost–benefit analysis, so take some time to research and consider how you can best illustrate your solution(s).

Please specify your selected company in your executive summary, along with any other companies relevant to your analysis – you will not be able to use actual names in your video (see further guidance in the “Creating your 5-minute video pitch” section).

Presenting your cost—benefit analysis

Your cost–benefit analysis is a critical component of the business case. It should include an evaluation weighing up financial considerations alongside broader impacts on people and the environment to help the CFO make an informed decision.

We suggest you consider the following in your analysis:

Financial implications:

- Consider revenue opportunities from new markets, products or services.
- Assess the costs associated with implementing the proposed solution(s), such as investments, technology upgrades or workforce training.
- Evaluate potential cost savings, eg resulting from increased energy efficiency, reduced operational expenses or increased retention rates.

Environmental implications:

- Estimate the reduction in greenhouse gas emissions resulting from the proposed solution(s), considering both direct and indirect emissions across the company’s value chain.
- Consider how the proposed solution(s) would impact the company’s current decarbonization plans and the implications of this.
- Include wider environmental impacts if these are relevant to your proposed solution(s).

Social implications:

- Evaluate the social benefits of the proposed solution(s) and how this makes it fairer for different stakeholder groups, eg improvements in public health, job creation or community development.
- Assess potential social risks to the success of the solution(s), such as community resistance, displacement concerns, unequal benefit distribution, negative public perception, cultural insensitivity, health and safety concerns, strain on local services, impact on social cohesion or noncompliance with regulations.

Presentation:

- Present your analysis in a clear and structured format, in Excel, using tables, charts and graphs to illustrate key metrics and trends.
- Provide a narrative explanation of the analysis, highlighting significant inputs, assumptions and conclusions.
- Consider providing a sensitivity analysis to account for uncertainties and variability in assumptions.

Most importantly, make sure your analysis is presented in a way that is straightforward for the judges to follow, so you can gain due credit for all your hard work!

Creating your 5-minute video pitch

Your 5-minute video pitch gives you the opportunity to show a bit more personality as you convince your corporate CFO audience of the validity and strength of your solution(s).

The video pitch will support the written components of your submission and is your chance to present a compelling case for your proposed solution(s). It should not introduce any new ideas or models. Instead, please use the video to elaborate or explain any other details, facts, concepts or arguments that you were not able to lay out fully in your executive summary.

The video needs to be understandable without reading the executive summary – it should tell its own story and be internally consistent.

Remember you are presenting your pitch as if you were speaking to the corporate CFO and they would expect professionalism and respect when you are explaining your analysis and showing your understanding of their challenges.

Tips for content

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. You could create a vision board where you decide what images will best reflect and illustrate your key ideas. You could also plan out a narrative arc (beginning, middle and end) to ensure your story has clarity and cohesion.
- Think about your audience. You are pitching to the corporate CFO. While setting the scene is important and your presentation should demonstrate your understanding of and set the context for, your proposed solution(s), you need to spend most of your time focused on your solution(s) and the supporting business case. Explain why your

solution(s) are necessary without too much build-up. What particular aspects of the challenges are you addressing?

- Explain how your solution(s) add value to the company and contribute to a fair and just climate transition. Consider how can you present this in a coherent and compelling business case.
- Be specific when describing your solution(s). What will change? How do your solution(s) address the decarbonization challenge and how would you implement them? What particular aspects of the challenge are you addressing? How will your solution(s) impact the company and contribute to a fair and just climate transition? What are the specific benefits and what risks need to be mitigated both for the company and broader society? How do your solution(s) fit in with the wider company and industry structure? Why will your idea(s) succeed?
- It is likely that your solution(s) will affect others as part of a system – such as key stakeholders, local and regional communities or natural resources – if so, explain who they would be and how they would be impacted.
- Consider the risks. It is a good idea to be aware of factors that can affect your idea negatively and potential negative impacts of your solution(s). 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:** You don't need to film on a professional camera, as long as the quality of the picture and sound is high enough.
 - 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.
- **Uploading videos:** to submit your video, you must save the download link from WeTransfer and include this in your online submission form.
- **Angles:**
 - Talk directly 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 against a clean background that is not white. Make sure that any team members in the video are placed a couple of metres away from the background, 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 to 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 volume. Speak relatively closely into the microphone, where possible, to avoid echo. If you struggle with sound quality, 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 – keep this in mind when choosing your outfit.
- **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 looking into whether you can access your university’s digital and media resources to support your entry.
- **Editing:** Consider how you can use stock imagery and video to bring your solution to life. Rather than narrate over a presentation, the video is an opportunity to create a story. Ensure you are making the most out of the medium and truly visualize your idea.

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 – most video editors, such as [Adobe Premiere Pro](#), will have a feature to do this.
- Cut out awkward pauses and silences – but remember that the storyteller does not need to be perfect!

Important: use of company name in your video

- We may choose to feature your video on the [A4S YouTube](#) page, which is publicly available.
- Therefore, please DO NOT use the name of your selected company in your video pitch, either on screen or in your audio. Similarly, DO NOT use their logo or other branded materials. Your pitch is an appraisal of a real company, and we want to avoid any potential or inferred offence from your analysis. This applies to any other real company you may want to reference as well – for example, in a competitor analysis.
- How you address this is up to you, but we suggest you may want to refer to ‘Your company’ in your audio and use a ‘Competitor A’ or ‘Peer Company B’ type approach if you chose to reference others in the sector.
- This restriction does not apply to the non-video elements of your entry.

Important: copyright

- Be aware of copyrighted material and comply accordingly. As with any other piece of externally reviewed or public-facing work, plagiarism is not permitted. Familiarize yourself with [YouTube’s copyright rules and policies](#) and review your video for any copyright-infringing elements, such as music, video snippets or other content before you submit. You will be solely responsible for any copyright breaches in your entry.

GLOSSARY

Term	Definition	Source
Carbon capture and storage (CCS)	CCS involves capturing carbon dioxide (CO ₂) at emission sources, transporting and then storing or burying it in a suitable deep, underground location. CCS can also mean the removal of CO ₂ directly or indirectly from the atmosphere.	Carbon capture and storage , British Geological Survey
Decarbonization	Decarbonization is both a method of climate change mitigation and the process of significantly reducing or eliminating carbon dioxide (CO ₂) and other greenhouse gas (GHG) emissions from the atmosphere.	What is decarbonization? , International Business Machines (IBM)
Fair and just transition	A just transition ensures that environmentally sustainable economies are promoted in a way that is as fair and inclusive as possible to everyone concerned, creating decent work opportunities and leaving no one behind. It aims to ensure that the transition to net zero emissions and climate resilience is orderly, inclusive and just.	Accelerating action for a just transition , United Nations Global Compact
Stakeholders	Stakeholders are those who can affect or be affected by the undertaking's decisions and actions.	Exposure Draft ESRS 1 General principles , EFRAG
Sustainable Development Goals (SDGs)	The SDGs, also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity.	What are the Sustainable Development Goals? , United Nations Development Programme (UNDP)
Transition plan (climate-related)	An aspect of an entity's overall strategy that lays out the entity's targets, actions or resources for its transition towards a lower-carbon economy, including actions such as reducing its greenhouse gas emissions.	IFRS S2 Sustainability Disclosure Standard: Climate-related Disclosures , IFRS
Value chain	The full range of interactions, resources and relationships related to a reporting entity's business model and the external environment in which it operates.	IFRS S1 Sustainability Disclosure Standard: General Requirements for Disclosure of Sustainability-related Financial Information , IFRS

APPENDIX I: ENTRY CHECKLIST

Below is a checklist of what you need to submit. You can find more information and advice on each of these items within this guidance document.

Late or incomplete entries will not be accepted. If you are concerned about technical constraints or any other issues, please reach out to the A4SICC team well before the deadline at a4sicc@a4s.org.

Please submit your entry through the online submission form which will be available from 11 November 2024 on the [A4SICC website](#). The online entry form must be fully completed, with all three supplementary elements submitted for the entry to be valid. Entries must be received before **11:59 pm EST (UTC-5) on Sunday, 19 January 2025**. Your entry should include:

1. 5-minute video pitch

Please upload your completed video pitch through [WeTransfer](#) and share the download link on your online submission form. If you have any issues with uploading your video or sharing a download link, please contact the A4SICC team for support at a4sicc@a4s.org.

2. Executive summary

Please upload the relevant file to your online submission form.

3. Cost-benefit analysis

Please upload the relevant file to your online submission form. The analysis should be submitted in Excel, with the calculations clearly visible to the judges by them clicking on the relevant cells.

Please note that the online entry form also requires you to confirm that you:

- *Meet the 'Use of company name in your video' and copyright requirements above.*
- *Consent to us using your entry video and any photos or videos relating to your participation in the competition for future marketing materials.*

Applications for the internships must be submitted individually (not in teams) via the separate application form. Only applications from those reaching the A4SICC semi-finals will be considered.

Next steps

By **3 February 2025**, all submissions will have been assessed and the teams moving on to the semi-finals will be announced. Semi-finalists will receive actionable feedback on their entry by 7 February 2025.

With this feedback, semi-finalists should then work on fine-tuning their proposals to prepare for a **10-minute live online presentation** during the semi-finals. The Judging Criteria below will be used in all three rounds of judging (assessment phase, semi-finals and finals). Please be aware that you will be required to provide the A4SICC team with electronic copies of your presentations ahead of both the semi-final and final rounds of the competition.

JUDGING CRITERIA

Responds to case challenge	The entry selects a company from the World Benchmarking Alliance SDG2000 list and considers steps the selected company can take towards decarbonization in a manner that is both fair and just.	Y/N
----------------------------	---	-----

Category	Subcategory	Not covered (0)	Limited (1–2)	Good (3–4)	Excellent (5)
Analysis of current position (20%)	Emissions profile and decarbonization approach		Limited analysis of the company’s current emissions profile and proposed decarbonization approach, where available. ⁶ Significant and obvious gaps for the industry/sector/location. Where emissions profile and/or decarbonization approach are not available, ⁵ limited sector research, description or assumptions included.	Clear and well-reasoned analysis of the company’s current emissions profile and proposed decarbonization approach, where available ¹ , with some gaps. Where emissions profile and/or decarbonization approach are not available, ⁵ reasonable sector research and description included with some supporting assumptions/explanations.	Clear, thorough, accurate and well-reasoned analysis of the company’s current emissions profile and proposed decarbonization approach, where available. ⁵ Where emissions profile and/or decarbonization approach are not available, ⁵ thorough sector research and assumptions/assertions are included, with a clear and succinct explanation.
	Analysis of key stakeholder groups		Narrow view and/or limited analysis of the key stakeholder groups most at risk from decarbonization. Some obvious gaps.	Reasonable analysis and some rationale for the identification of key stakeholder groups most at risk from decarbonization.	Clear and thorough analysis and rationale for the identification of key stakeholder groups most at risk from decarbonization.
	Selection of area of focus		Limited analysis and explanation to support the selection of the significant or challenging area for decarbonization.	Reasonable explanation and analysis to support the selection of the significant or challenging area for decarbonization.	Compelling explanation and analysis to support the selection of the significant or challenging area for decarbonization.

⁶ Where the emissions and decarbonization approach is not publicly available, research on likely emissions profile and/or potential decarbonization options can be undertaken by analysing others in the sector/industry.

Category	Subcategory	Not covered (0)	Limited (1–2)	Good (3–4)	Excellent (5)
Solution(s) (30%)	Commercial viability ⁷ and practicality		Limited explanation of how the solution(s) address the significant or challenging area. Basic consideration of commercial viability and how the solution(s) could be practically implemented.	Clear explanation of how the solution(s) address the significant or challenging area. Reasonable consideration of commercial viability and clear description of how the solution(s) could be practically implemented.	Clear and compelling explanation of how the solution(s) address the significant or challenging area. Thorough consideration of commercial viability. Clear and well-presented consideration of the practical steps needed to implement the solution.
	Potential contribution to climate mitigation		Limited clarity on how the solution(s) contribute to impactful climate mitigation within the company’s operations. Some obvious gaps.	Reasonable explanation on how the solution(s) contribute to impactful climate mitigation within the company’s operations and value chain.	Clear and compelling explanation on how the solution(s) significantly contribute to impactful climate mitigation within the company’s operations and value chain.
	Stakeholder considerations		Limited consideration of how stakeholders have been considered within the solution(s). Some obvious gaps and/or benefits unlikely to be realized.	Reasonable consideration of how stakeholders are considered within the solution(s). Clear description of risks and opportunities. Benefits may be limited and/or do not benefit the most vulnerable group(s).	Clear and compelling explanation on how stakeholders are considered within the solution(s). Significant risks and opportunities are identified and mitigation measures are explained. Benefits would likely be felt by the largest and/or most vulnerable groups.

⁷ Commercial viability: a reasonable business decision in light of the short-, medium- and long-term risks and opportunities faced by the company.

Category	Subcategory	Not covered (0)	Limited (1–2)	Good (3–4)	Excellent (5)
Business case (30%)	Business case		Unclear business case for implementing the solution(s) with limited analysis and evidence to support it. Some obvious gaps.	Clear business case with well-reasoned analysis and evidence to support it. Reasonable consideration of broader opportunities, risks and timing (eg short, medium and long-term) covered as additional to the cost–benefit analysis.	Clear, succinct and compelling business case with thorough analysis and evidence to support it. Thorough and compelling consideration of broader opportunities, risks and timing (eg short, medium and long-term) covered as additional to the cost–benefit analysis.
	Cost–benefit analysis		Basic cost–benefit analysis that includes financial implications and limited assumptions. Very limited consideration of broader impacts.	Reasonable cost–benefit analysis that includes broader impacts on climate and people alongside financial implications. Reasonable assumptions included and clear presentation of information.	A clear and comprehensive cost–benefit analysis that includes quantified broader impacts on climate and people alongside financial implications. Clear, thorough and well-referenced assumptions and clear and easy to understand presentation of information.
Presentation of proposal (20%) <i>NB teams should not lose points solely because the team members' first language is not English.</i>	Executive summary		Limited clarity and coherence in executive summary and/or does not align to the presentation. Excessive words with key messages not clear.	Clear and visually appealing executive summary aligned to presentation. Some key gaps and/or is not compelling in its own right.	Thorough, coherent, visually appealing, compelling and succinct executive summary that aligns to presentation and covers key messages. Excites the reader to view the full presentation.
	Professionalism		Unclear structure and flow of presentation. Obvious mistakes and gaps throughout. Basic and narrow responses to Q&A.	Clear structure and flow of presentation with most messages easy to understand. Some mistakes/gaps. Clear and well-reasoned responses to Q&A.	Clear structure and flow of presentation with key messages succinctly highlighted. Visually appealing and well-presented. Compelling and succinct responses to Q&A.
	Audience awareness		Limited consideration of corporate CFO audience. Tone/approach/emphasis/content is inappropriate.	Reasonable consideration of corporate CFO audience but inclusion of some elements that may not be relevant/appropriate.	Corporate CFO audience clearly understood and addressed.

APPENDIX II: FREQUENTLY ASKED QUESTIONS

Entry requirements

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 submission and during the competition (January – April 2025).

Do we have to be from a business school?

- No, but the financial rigour of analysis presented will be carefully evaluated, so a healthy dose of business acumen is strongly recommended. You have to be enrolled in a current higher education programme during your entry submission and finals.

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

- No, we welcome entries from all teams⁸.

Is there any cost to enter?

- No.

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

- No.

How many people are allowed per team?

- Teams must be made up of 3–5 people. We regret that we cannot provide a team member matching service at this time.

When can we submit our entry?

- The competition entry window opens on 11 November 2024 and closes on 19 January 2025. Register your interest now to access additional learning resources, attend our information sessions, and receive A4SICC bulletins with tips and guidance on preparing your submission.

⁸ If you are studying at an Anchor Business School (as listed on the A4SICC website), please check your school's in-house process for entry. You can do this through your school or by contacting us at a4sicc@a4s.org

Case focus

Which company should I base my entry on?

- Your entry should be based on one of the world's 2,000 most influential companies from the [World Benchmarking Alliance SDG2000 list](#)⁹. The SDG2000 list shows the 2,000 most influential companies globally who can help or hinder achieving the SDGs.

Do we need to have any previous knowledge about our selected company or decarbonization?

- No, you don't need to have previous knowledge about your selected company or decarbonization. However, submissions should show an understanding of the company, the challenging areas of decarbonization you've identified and relevant key stakeholders. You should use your business and analytical skills to determine and explain your solution(s) – we do not expect you to provide lots of technological or engineering detail.
- You should also show your understanding of potential wider implications for your proposed solution(s), such as possible risks or unintended consequences. We provide detailed guidance on what your entry should consider and a reading list to help you.

Who is the target audience of the pitch?

- The target audience of the pitch is the corporate CFO. You can imagine you are an external consultant presenting your proposal to them. Your pitch should clearly highlight the business case for change, demonstrating the commercial viability and practicality of your solution(s) and how the solution(s) contribute to a fair and just transition.

What is the fundamental principle of sustainable business practice that we should focus on?

- This is not about philanthropy or carbon offsetting. 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 cost–benefit analysis be?

- You should present a clear cost–benefit analysis that evaluates both financial considerations (eg revenue opportunities) alongside broader environmental and social impacts (eg emission reductions). Your analysis should be detailed enough to enable the corporate CFO to make an informed decision based on the information that is available, and you should document any assumptions that you've made.

How should we present our cost–benefit analysis?

- By presenting your analysis in Excel, you can use its features for data visualization. You might find it helpful to incorporate tables, charts and graphs to illustrate your analysis

⁹ The SDG2000 list is updated in January each year. For A4SICC 2025, we recommend you choose a company from the 2024 list to give you more time to prepare your entry. Companies from the 2025 list will also be accepted.

effectively. A narrative explanation could support these visual elements, potentially making your insights more accessible to the judges. To add depth to your work, you may want to explore including a sensitivity analysis, which could help address any uncertainties in your data or assumptions. This approach could make your presentation more comprehensive and easier for the judges to follow and evaluate.

To what extent does the proposal need to be commercially viable?

- The proposal and associated solution(s) need to be commercially viable – a reasonable business decision considering the short-, medium- and long-term risks and opportunities faced by the company. It is also important to include a clear and well-presented analysis of the practical steps required to implement a solution.

What do you mean by one or more challenging solutions?

- Each entry needs to have at least one solution to address the challenge identified, however you can choose to present more than one solution if you wish. Entries are judged on your submission's potential to contribute to a fair and just climate transition within the company's operations and value chain. You could achieve this through one solution that can contribute significantly or you could propose interconnected solutions that collectively address the challenge.

Do solutions need to be completely new?

- You can propose established, emerging or new solutions – but they should be appropriate, practical and commercially viable responses to the challenges you've identified. You should be able to clearly explain why your solution(s) are a good fit and how they can be implemented. We are not looking for technical engineering solutions – we want to see how you use your business knowledge and skills to address a company's decarbonization challenges.

We have a great idea for a digital platform, can we use this as our solution?

- We all use apps every day – they help us to manage our lives, work and studies more efficiently and bring many social benefits. In previous years, we have received many entries to the competition based on apps. In our experience it is difficult for an app-based solution to perform well against the judging criteria. If you choose to base your entry on an app, please consider the full operational processes that an app requires and how this responds to the requirements of the competition.
- Similarly, Artificial Intelligence (AI) is increasing in use every day and will be a critical part of how businesses operate in the future. If you are considering basing your entry on an AI solution, you need to provide details on what the AI will actually do, how it addresses the decarbonization challenge, the supporting processes that sit behind it and how it responds to the competition requirements.

What should the executive summary cover?

- Your executive summary should clearly and concisely explain how you have responded to the case challenge. You should focus on presenting your key points rather than providing extensive detail. As well as text, you may use images, diagrams or other visual elements in your executive summary. You only have a single page to summarize your

proposal, so we recommend that you don't spend time talking about what makes you a great team.

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 by resubmitting your registration form). You cannot change for the semi-finals or final.

Assessment phase

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

- Once the submission deadline has been reached, your entry will go through our assessment process and be assessed using the judging criteria. The strongest entries from this assessment will be invited to the semi-finals. The strongest entries from the semi-finals – assessed using the judging criteria – will then go through to the final.

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

- You can make changes to any of the non-video components of your entry as you progress through the rounds of the competition. Part of the purpose of the competition is for you to learn from your peers and from the mentoring and judging process, so it makes sense that your entry will evolve. You may choose to refine your business case or you may discover a flaw that causes you to pivot more drastically – all of that is fine. The top priority for your pitches is to ensure you are delivering well-thought-out, researched and polished proposals to the judges.

Please be aware that you will be required to provide the A4SICC team with electronic 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 changed your approach, if you do choose to do so.

However, 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 ordinarily be amended.

What's the focus of the semi-final and final presentations?

- The focus of your presentations at the semi-final and final should be on providing a business case that balances financial considerations with broader impacts on all stakeholders, supporting a fair and just climate transition. The judges are looking for pitches that convey a strong value proposition, supported by robust financials, while addressing the decarbonization challenges and their impacts on various stakeholders.

Ensure your presentation is clear and structured, using tables, charts and graphs to illustrate key points, along with a narrative explanation. This holistic approach will help the judges understand the full scope and impact of your proposal.

Does our proposal need to have a lot of financial projections about where the business will be in the future?

- Your cost–benefit analysis should demonstrate how your solution(s) would impact financial performance in the short, medium and long-term, considering wider value creation. It is important to present a detailed analysis of revenue opportunities, implementation costs and potential savings. Equally important is outlining how your solution benefits different stakeholder groups and addresses social and environmental considerations.

Will the judges be announced before the competition so that we will know their areas of expertise?

- For both the semi-finals and final, teams will be provided with an information pack which will include details on the judges they will be presenting to.

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.

Who are the judges?

- Judges are drawn from a pool of A4S and A4SICC stakeholders. These include:
 - A4SICC sponsors, partners and corporate supporters
 - A4S CFO Leadership Network members and representatives
 - A4S Expert Panel members
 - Senior finance leaders from the A4S Academy
 - Other subject matter experts

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, but groups will be judged on the level of inclusivity of their overall presentation (this applies to the video proposal, live 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, using their strengths and overcoming their weaknesses.

Do you have any limits on the number of slides in the live presentation?

- All presentations must stick to the 10-minute time limit. You may wish to prepare appendices to help you prepare for the Q&A. Please limit the appendices to a maximum of 15 slides. Keep in mind that slides and corresponding appendices should be clear to understand, concise and not excessively crowded.

Which platform will be used during virtual semi-finals?

- All semi-final sessions will be conducted on Zoom. Teams will be asked to share and control their slides.

Will we get to watch other teams' videos and presentations?

- All semi-finalists' videos will be published on the [A4S YouTube channel](#) and you can view them there. All semi-finalists will also be able to watch and vote on the live presentations of the other teams in their (virtual) semi-final. For the final, all finalists' videos are entered into the People's Choice Award. Finalists are encouraged to promote and vote for their favourite. All finalists are invited to the in-person final where they will watch all the finalists' presentations live.

How will the winner and runner-up be selected?

- The winner and runner-up will be selected through a three-stage process: technical assessment, semi-finals and final. During each round, entrants' cases will be reviewed by a panel of judges. The same criteria will be used for all rounds, but the judging panels will be made up of different people at each stage. The winning and runner-up team will be announced at the end of the in-person live final in Toronto.

General information

Can the A4SICC team vet our idea before we enter?

- In the interest of fairness to all teams, the A4SICC team will not provide specific, individual recommendations on the quality of entries or ideas. However, we are happy to answer any practical questions you have about the competition. Please check the FAQs in this entry guide first. If this doesn't answer your question, then please email us at a4sicc@a4s.org.

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

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

Will we receive feedback about our presentation?

- Feedback will be shared with semi-finalist and finalist teams.

How can I apply for an internship?

- Your application for one or more of the internships can be made alongside your team's entry to the case competition, through a separate application form. Candidate shortlists will be selected from internship applicants whose team also reaches the semi-finals of the competition. These shortlists will be made separately by each organization offering the internships. You can register your interest in the internships through the main competition registration form [here](#).

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. Other prizes may be awarded to teams and/or individuals at the judges' discretion.

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 which will be included in the information pack for finalists. The final allocation will be determined once all applications have been reviewed. While we cannot guarantee the travel fund will cover all costs, we will take into account individual needs. We will publish our policy to the finalists, but please note it can only cover economy-class travel and reasonable accommodation. We do not generally cover meals.

What about intellectual property?

- A4S 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 A4S. Personal data will be treated in accordance with [the A4S privacy policy](#).

However, by entering 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. That being the case, by entering the A4SICC, teams agree not to hold A4S, or those acting on its behalf, accountable for the use/publishing by third parties of data or information presented or made available by team members during the competition and/or entry 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.

How are my personal details used?

- You can read about how we use and manage personal data in the [A4S privacy policy](#).

APPENDIX III: LIBRARY OF RESOURCES

Use the following references and resources to support you as you build your proposal. Familiarizing yourself with the content early in your development phase will be helpful for your entry.

You can also view previous entrants' videos to help inform your own work. Videos from previous winners can be found on the Accounting for Sustainability (A4S) [website](#).

Decarbonization

Recommended reading:

A4S (2021), [Net Zero: A Practical Guide for Finance Teams](#)

Deloitte (2020), [The 2030 Decarbonization Challenge: The Path to the Future of Energy](#)

McKinsey, [Decarbonizing the world's industries: A net-zero guide for nine key sectors](#).

Accessed: 13 June 2024

Meza, A (2022), [Decarbonization cannot wait](#), United Nations, 5 November

Shift Project (2023), [Climate Change Background](#)

Further reading:

A4S (2020), [Heathrow: Achieving Net Zero](#)

A4S (2020), [NEST: Delivering a Net Zero Investment Strategy](#)

A4S (2021), [Deutsche Post DHL Group: Towards Net Zero – The Role of Carbon Accounting](#)

A4S (2021), [Scottish Widows Master Trust: Setting a Net Zero Investment Strategy](#)

Enel Green Power, [Decarbonization – how to transition from fossil fuels to renewables](#).

Accessed: 17 July 2024

S&P Global (2024), [Top Ten Cleantech Trends in 2024](#)

Science Based Targets initiative (SBTi), [Case studies](#). Accessed: 28 July 2024

Fair and just climate transition

Recommended reading:

Alarcon, T and Ruiz, G (2023), [The just transition to a low carbon economy and its impact on Indigenous rights and local suppliers](#), Reconciliation & Responsible Investment Initiative, 24 May

BSR (2023), [The Just Transition Planning Process for Business](#)

Climate Strategies (2023), [How to engage stakeholders in just transition dialogues: Lessons learned from the South-to-South Just Transitions Network](#), 28 September

Chartered Professional Accountants Canada (CPA) (2023), [New CPA education program reflects Indigenous reality](#), 7 July

Council for Inclusive Capitalism, [Just Transition](#). Accessed: 5 June 2024

Hizliok, S and Scheer, A (2024), [What is the just transition and what does it mean for climate action?](#) The London School of Economics and Political Science, 20 February

Institut de la Finance Durable (previously: Finance for Tomorrow) (2021), [Stakeholders in the Just Transition](#)

Shift Project (2023), [Just Transition & Just Resilience](#)

Stockholm Environment Institute (2022), [Five considerations for a just transition for Indigenous communities and ethnic minorities](#), 14 November

TNFD (2024), [Guidance on engagement with Indigenous Peoples, Local Communities and affected stakeholders](#)

Transition Plan Taskforce (2024), [Putting People at the Heart of Transition Plans: Key Steps and Metrics for Issuers](#)

Further reading:

A4S (2023), [Financing solutions: achieving a nature positive, just transition to net zero](#)

AimProgress (2023), [The Fast Moving Consumer Goods Sector and the Just Transition: The State of Play and the Road Ahead](#)

Brennan G (2023), [Respecting the rights of Indigenous Peoples and local communities can advance the energy transition](#), Institute for Human Rights and Business, 25 September

CISL (2016), [Justice in the Transition to a Low Carbon Economy](#)

Cornell University Climate Jobs Institute (2023), [Building an Equitable, Diverse, & Unionized Clean Energy Economy: What We Can Learn from Apprenticeship Readiness](#)

International Labour Organization (2023), [Realist review on just transition](#)

International Labour Organization (2022), [Roadmap: Jobs and Just Transitions - Global Accelerator on Jobs and Social Protection for Just Transitions](#)

International Labour Organization (2023), [Social Protection for a Just Transition](#)

International Labour Organization (2023), [Just Transition and Green Jobs](#) (infographic)

ITUC, [Just Transition Centre](#). Accessed: 11 July 2024

Just Transition Finance (2024), [The Just Transition: Transforming the Financial System to Deliver Action](#)

London School Of Economics and Grantham Institute on Climate Change and the Environment (2022) [Making Transition Plans Just](#)

OHCHR (2023), [Climate Change and the Guiding Principles on Business and Human Rights](#)

Shift (2023), [Indigenous Rights and Financial Institutions: Free, Prior and Informed Consent, Just Transition and Emerging Practice](#)

The B Team (2018), [Just Transition: A Business Guide](#)

UK Parliament (2023), [What Is a Just Transition for Environmental Targets?](#)

United Nations (2023), [Green Financing, a Just Transition to Protect Indigenous Peoples' Rights](#)

United Nations Environment Programme Finance Initiative (2023), [Just Transition and Finance Sector. Pathways for Banking and Insurance](#)

UN Global Compact (2022), [Just Transition for Climate Adaptation: A Business Brief](#)

Wilton Park (2022), [Just Transitions Dialogue: Exploring the Need for International Rules Based on Local Realities](#)

World Benchmarking Alliance (2021), [The Methodology for the 2021 Just Transition Assessment](#)
Ørsted (2024), [Just Transition Policy](#)

Transition planning

Recommended reading:

A4S (2023), [NatWest Group: Developing a net zero transition plan – policy, products and financial planning](#)

A4S (2023), [SSE: Developing a Net Zero Transition Plan – Setting, Tracking and Reporting Targets](#)

A4S, [Transition Planning](#). Accessed: 27 June 2024

Rowland, M (host) (2023), [COP28: what does transition planning mean for accountants?](#) In: ICAEW in Focus podcast. ICAEW.

Further reading:

NDC Partnership, [Just Transition Planning Toolbox](#). Accessed: 9 July 2024

Transition Plan Taskforce (2024), [Unlocking Finance and Growth through Credible Transition Plans](#) webinar, 9 April

Business models

Recommended reading:

Hendricks, D (2024), [How to create a sustainable business model](#), Business.com, 25 April

Young, D and Gerard, M (2021), [Four steps to sustainable business model innovation](#), Boston Consulting Group, 29 April

Cost–benefit analysis

Further reading:

Landau, P (2023), [Cost–benefit analysis: A quick guide with examples and templates](#), Project Manager, June 21

Stobierski, T (2019), [How to do a cost–benefit analysis & why it's important](#), Harvard Business School Online, 8 September

Business cases

Recommended reading:

Forum for the Future (2023) [Integrating Social and Environmental Sustainability](#)

Harvard Business Publishing Education (2020), [How to Write a Great Business Case](#), 26 February

Further reading:

Martins, J (2023), [The beginner's guide to writing an effective business case](#), Asana, 5 October

Indeed (2024), [How to write a business case \(with benefits and tips\)](#), 2 July