

## Practical ways to integrate sustainability into business decision making – CFO guides

The Prince's Accounting for Sustainability Project (A4S) Chief Financial Officer (CFO) Leadership Network has published four guides to help the finance and accounting community address the practical issues of integrating sustainability into their business processes and decisions.

The guides have been developed by the A4S CFO Leadership Network and their teams (comprising senior finance, risk, internal audit, investor relations and sustainability professionals), A4S and other specialists. Each guide is supported by case studies from Network members which demonstrate practical applications of the approaches and techniques set out in the guides.

The four guides are listed below and can be downloaded individually. To download all of the guides [click here](#).

### **CAPEX: a practical guide to embedding sustainability into capital investment appraisal**

Outlines how businesses can adapt their existing capital investment appraisal processes in a pragmatic and systematic manner to integrate social and environmental issues. The guide describes how traditional financial return-based investment decisions can be broadened, to make sustainability issues more explicit and transparent. Examples are also provided of how this can lead to more cost effective and resilient investment decisions.



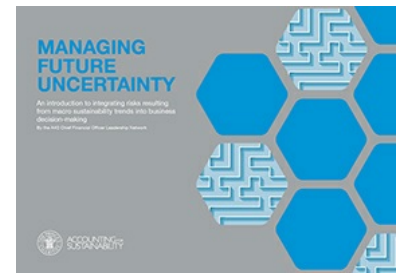
### **Enhancing investor engagement: a practical guide for investor relations teams to engage on the drivers of sustainable value**

Assists investor relations teams as they seek to engage investors on the link between sustainable business models and the creation of shareholder value. The guide provides overarching principles on communicating with investors and offers insights into Network member's experiences of the successes and pitfalls. It covers ideas that are quick and easy to implement such as incorporating sustainability information into investor presentations, to those that will take more time, such as moving away from quarterly reporting of financial results.



### **Managing future uncertainty: an introduction to integrating risks resulting from macro sustainability trends into business decision making**

Introduces finance and risk professionals to the potential business impacts from macro sustainability trends (such as climate change, water scarcity, increasing population and severe weather events). It sets out why it is important to adapt traditional risks management process to respond to these trends, and provides examples of how to overcome some of the uncertainty associated with their impact, so they can be better integrated into business decisions.



### **Natural and social capital accounting: an introduction for finance teams**

Helps finance teams increase their understanding of the growing movement around natural and social capital accounting. It explains the key terms finance teams should know, how broadening accounting frameworks can benefit business, and the central role of the finance team on collecting, analysing and reporting this new type of information. The guide suggests a set of overriding principles based on financial accounting principles to assist the decision making process. It explores the benefits and challenges of converting natural and social capital impacts and dependencies into financial figures, to gain the attention of decision makers.



**John Rogers, CFO of Sainsbury's and co-chair of the A4S CFO Leadership Network said,** *“As CFOs we have a crucial role to play in helping our businesses to understand the value of values, and sustainability in particular. It can be a challenge knowing where to start, so these guides are designed to give CFOs practical advice using real case studies of how others have tackled the issues.”*

**Commenting on the launch of the guides, Sarah Nolleth, Director of A4S said,** *“CFOs and finance teams have a crucial role to play in embedding sustainability within organisations' decision making processes. These practical guides, written by practitioners in the field who have experienced and tackled some of the issues first hand, will help the finance and accounting community to build more resilient businesses, ultimately leading to better commercial outcomes.”*

*“The guides have been developed with a finance audience in mind but will also be of interest to sustainability professionals and other types of decision maker.”* added Sarah.

Network members will continue to implement the approaches outlined in the guides and publish further case studies later this year. In 2015, the Network is undertaking new projects to develop additional guidance, including integrated management reporting and embedding sustainability into budgeting and forecasting. For more information about A4S CFO Leadership Network activities [click here](#)

Network members would value feedback on these guides from other organisations working in these areas. Please send any comments to: [accountingforsustainability@royal.gsx.gov.uk](mailto:accountingforsustainability@royal.gsx.gov.uk)



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