



JOIN THE **BIG CONVERSATION**

CLIMATE ACTION



Think Ahead

A person in a yellow jacket stands in a snow-filled cave, looking out through a large opening. The cave walls are dark and textured, and the landscape outside is bright and snowy. The person is standing on a rocky outcrop in the snow.

ACCA's Big Climate Action Conversation

STEP-BY-STEP GUIDE FOR COMMUNITY CONVERSATIONS

A person is sitting on a sand dune in a desert landscape, looking out over the vast expanse of sand. The dunes are golden-brown and have a rippled texture. The person is wearing a white helmet and dark clothing. The background is a vast, undulating desert landscape under a clear sky.

WHAT IS ACCA'S BIG CLIMATE ACTION CONVERSATION?

As our world strives to recover from the impact of Covid-19, we're seeing society's values shift faster than ever as citizens across the globe seek a fairer, greener and more ethical world. There is growing demand for organisations and nations to become more sustainable, and more resilient, by committing to minimising their environmental impact whilst putting social responsibility at the heart of strategy.

Professional accountants have a vital role in building this sustainable world because sustainable businesses deliver financial returns

while generating positive value for society and being environmentally responsible for the planet.

Recognising our vital role, we're inviting the global ACCA community to take part in our Big Conversation on the role of the accountancy profession in driving forward climate action. Through our Big Conversation, we hope to inspire individual action by openly and constructively discussing the pressing climate and sustainability challenges of today, and exchanging views and solutions on what we, as professional accountants, can do to help organisations around the world.

ABOUT THIS GUIDE

This guide is designed to help you run a one-hour conversation with up to twelve people. If you have more than twelve people taking part then it may be better to split into smaller groups so everyone has the opportunity to contribute to the conversation.

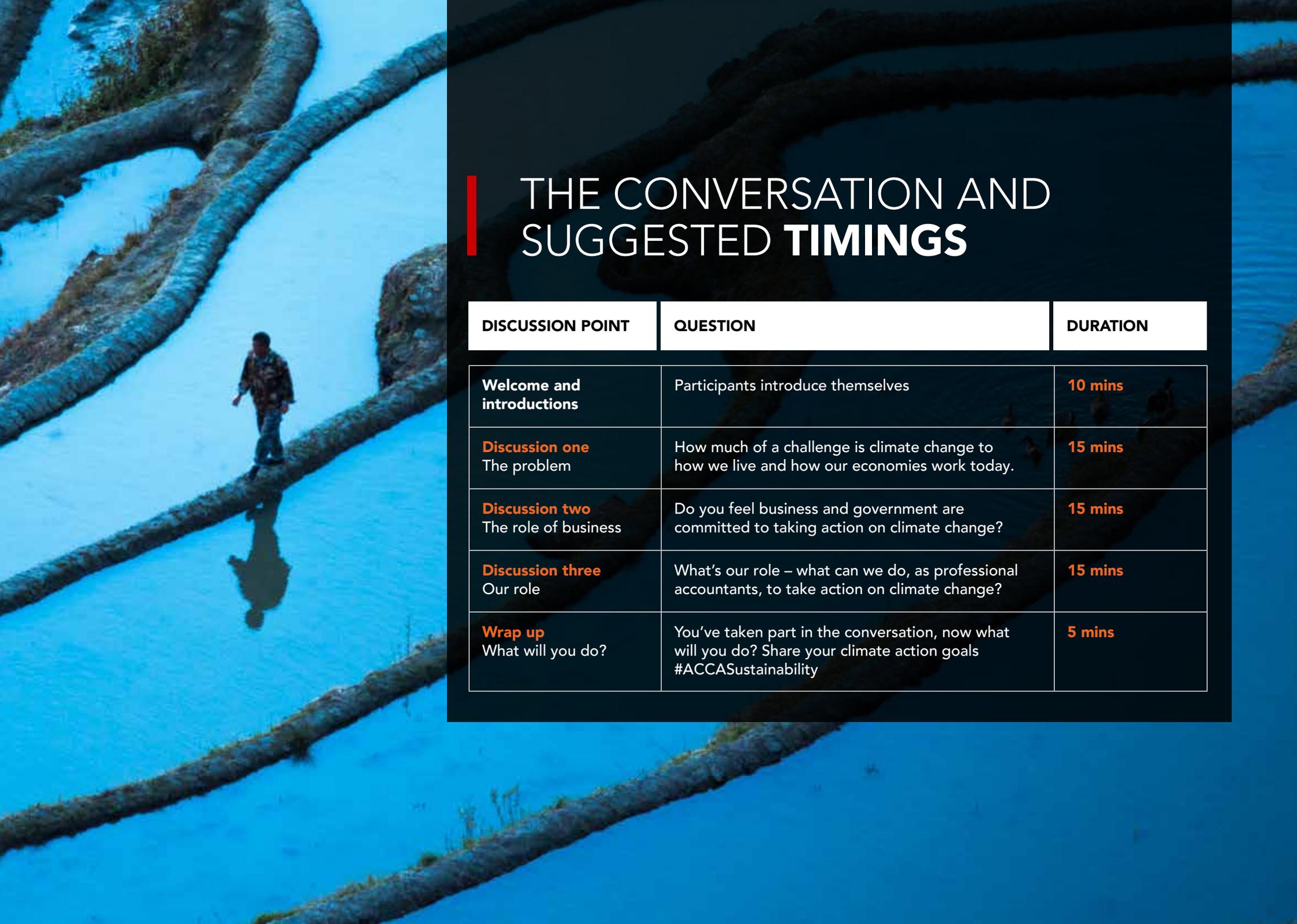
The questions and script will guide you and participants through the conversation. We've included some facilitator discussion tips for each question to help participants think about today's climate and sustainability challenges and to stimulate deeper conversations about the role of the accountancy profession and professional accountants in creating a more sustainable world.



YOUR CONVERSATION
CAN BE HELD
VIRTUALLY OR
IN **PERSON**.

OUR GUIDE INCLUDES:

- 1 | Instructions to guide you in facilitating each part of the conversations
- 2 | Materials to aid the conversation including PowerPoint slides with the discussion questions
- 3 | Invitation and thank you templates
- 4 | An optional feedback form for you to share a summary of your conversation (web form)



THE CONVERSATION AND SUGGESTED **TIMINGS**

DISCUSSION POINT	QUESTION	DURATION
Welcome and introductions	Participants introduce themselves	10 mins
Discussion one The problem	How much of a challenge is climate change to how we live and how our economies work today.	15 mins
Discussion two The role of business	Do you feel business and government are committed to taking action on climate change?	15 mins
Discussion three Our role	What's our role – what can we do, as professional accountants, to take action on climate change?	15 mins
Wrap up What will you do?	You've taken part in the conversation, now what will you do? Share your climate action goals #ACCASustainability	5 mins

A woman with blonde, wavy hair is shown on a laptop screen. She is wearing a black short-sleeved top, light-colored pants, and a lanyard with an ID badge. She has a small microphone near her mouth and is gesturing with her hands as if presenting. The background on the screen is a blurred office setting. The text 'FACILITATOR INSTRUCTIONS' is overlaid on the right side of the screen.

FACILITATOR
INSTRUCTIONS

Welcome and introductions



10 minutes

INSTRUCTIONS:

1. Ask all participants to introduce themselves.

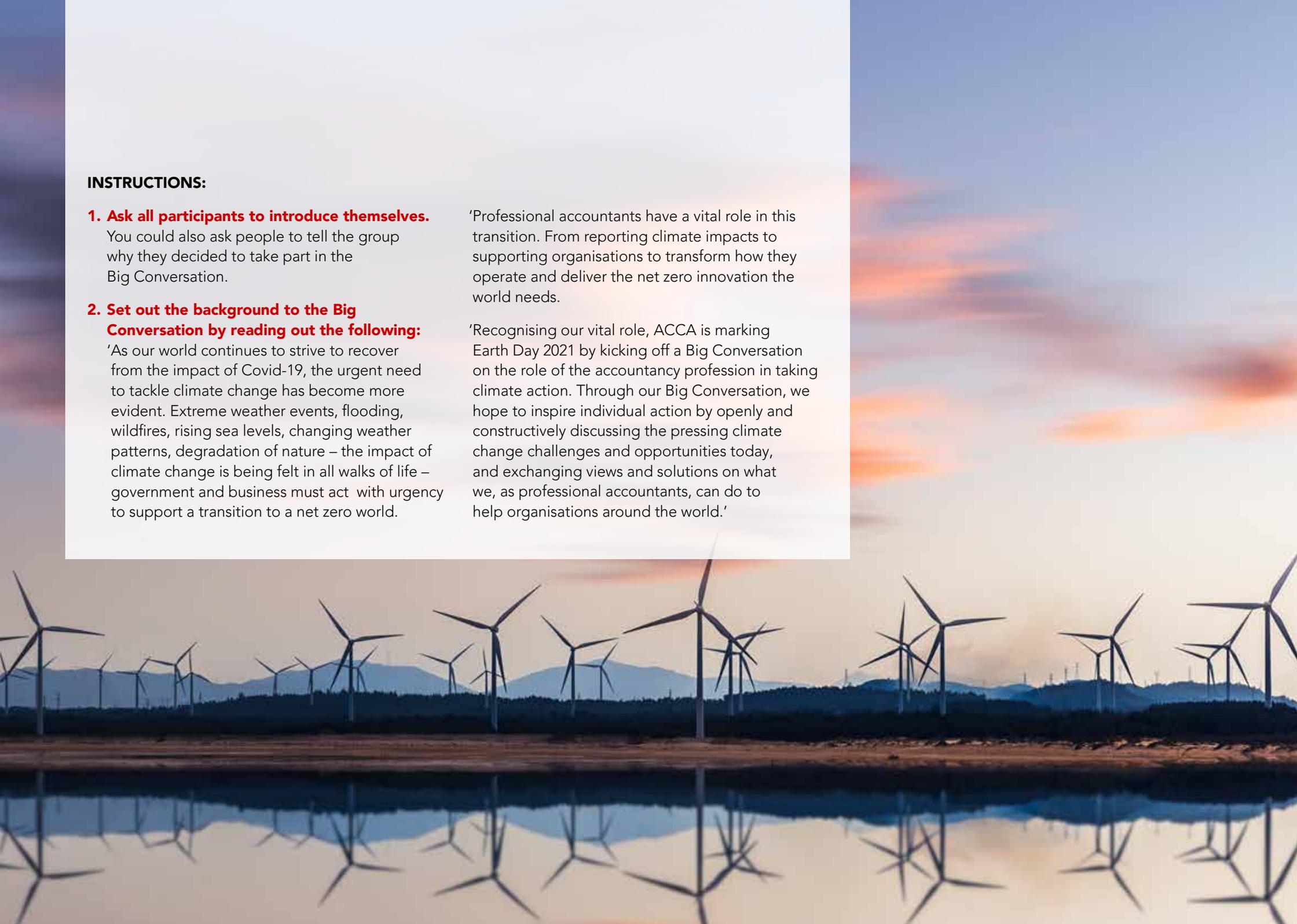
You could also ask people to tell the group why they decided to take part in the Big Conversation.

2. Set out the background to the Big Conversation by reading out the following:

'As our world continues to strive to recover from the impact of Covid-19, the urgent need to tackle climate change has become more evident. Extreme weather events, flooding, wildfires, rising sea levels, changing weather patterns, degradation of nature – the impact of climate change is being felt in all walks of life – government and business must act with urgency to support a transition to a net zero world.

'Professional accountants have a vital role in this transition. From reporting climate impacts to supporting organisations to transform how they operate and deliver the net zero innovation the world needs.

'Recognising our vital role, ACCA is marking Earth Day 2021 by kicking off a Big Conversation on the role of the accountancy profession in taking climate action. Through our Big Conversation, we hope to inspire individual action by openly and constructively discussing the pressing climate change challenges and opportunities today, and exchanging views and solutions on what we, as professional accountants, can do to help organisations around the world.'



DISCUSSION **one**

How much of a challenge is climate change to how we live and how our economies work today.



15 minutes



PowerPoint slides;
Feedback form (optional)



DISCUSSION ONE

Ask the group for their views on the impacts of climate change – each person can suggest as many as they like.

Create a list of issues raised that can be seen by all participants – you can use the blank slide in the **PowerPoint** pack or a whiteboard facility.

SUGGESTED FACILITATOR DISCUSSION POINTS:

- Why did you pick this issue?
- Why does this concern you so much?
- If we had to prioritise, which would you say are the most serious
 - > Have some become more pressing because of Covid-19?
 - > What's are the main barriers to addressing this issue?
 - > Why isn't <non-prioritised issue> so important?
- What are the consequences of doing nothing?
- What are the benefits of change?

ISSUES YOUR GROUP MAY RAISE:

- Global warming and extreme weather
- Flooding
- Green investment
- Biodiversity loss and species extinction
- Rising sea levels
- Changing rainfall patterns
- Climate migration
- People left behind in green transition
- Lack of political will at a national and global level
- Power of incumbents in blocking changes

DISCUSSION **two** THE SOLUTIONS

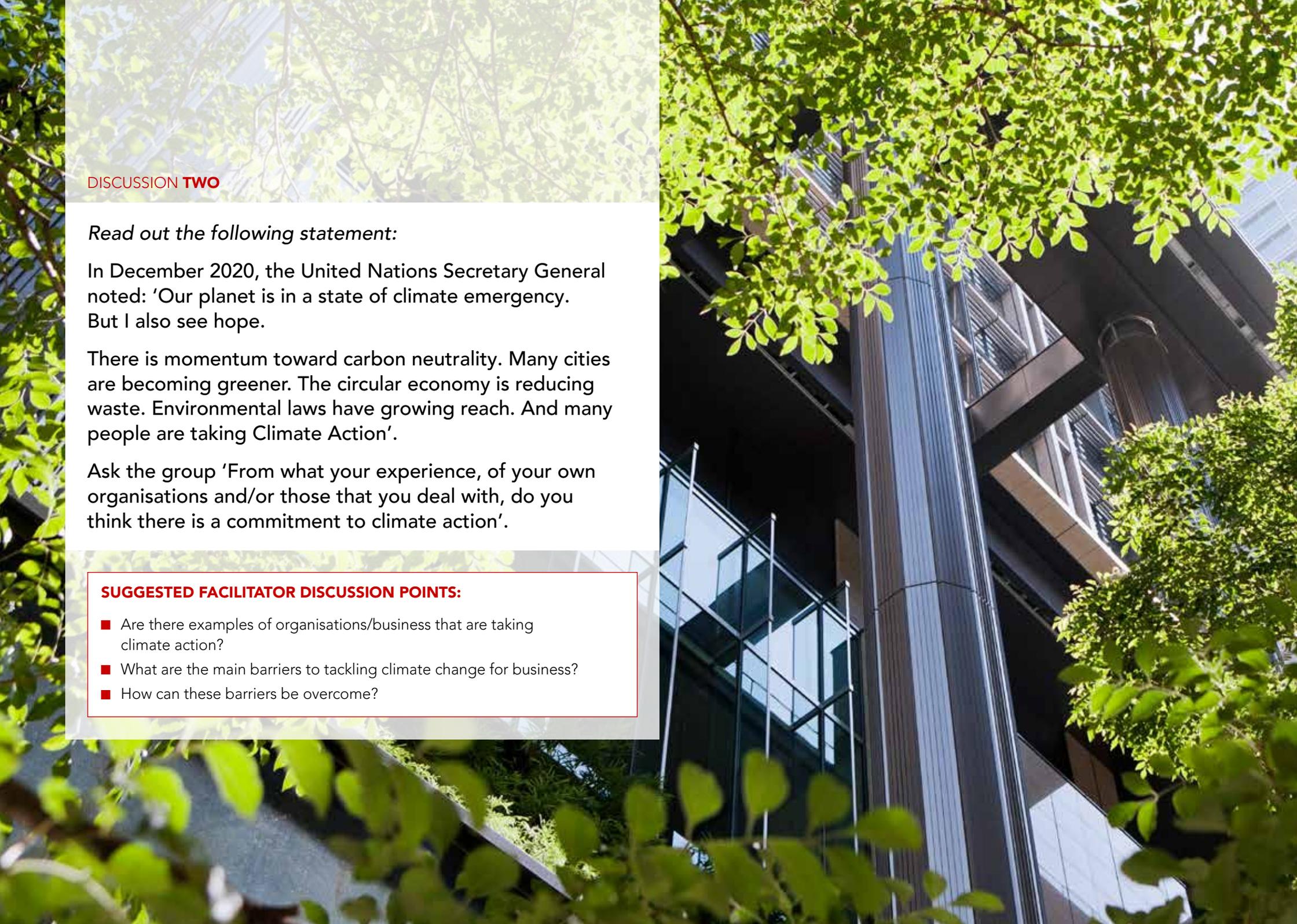
Do you feel businesses and government are committed to taking action on climate change



15 minutes



PowerPoint slides;
Feedback form (optional)



DISCUSSION TWO

Read out the following statement:

In December 2020, the United Nations Secretary General noted: 'Our planet is in a state of climate emergency. But I also see hope.'

There is momentum toward carbon neutrality. Many cities are becoming greener. The circular economy is reducing waste. Environmental laws have growing reach. And many people are taking Climate Action'.

Ask the group 'From what your experience, of your own organisations and/or those that you deal with, do you think there is a commitment to climate action'.

SUGGESTED FACILITATOR DISCUSSION POINTS:

- Are there examples of organisations/business that are taking climate action?
- What are the main barriers to tackling climate change for business?
- How can these barriers be overcome?

DISCUSSION **three** OUR ROLE

What's our role – what can we do, as professional accountants, to take climate action?



15 minutes



PowerPoint slides



DISCUSSION **THREE**

Read out the following statement:

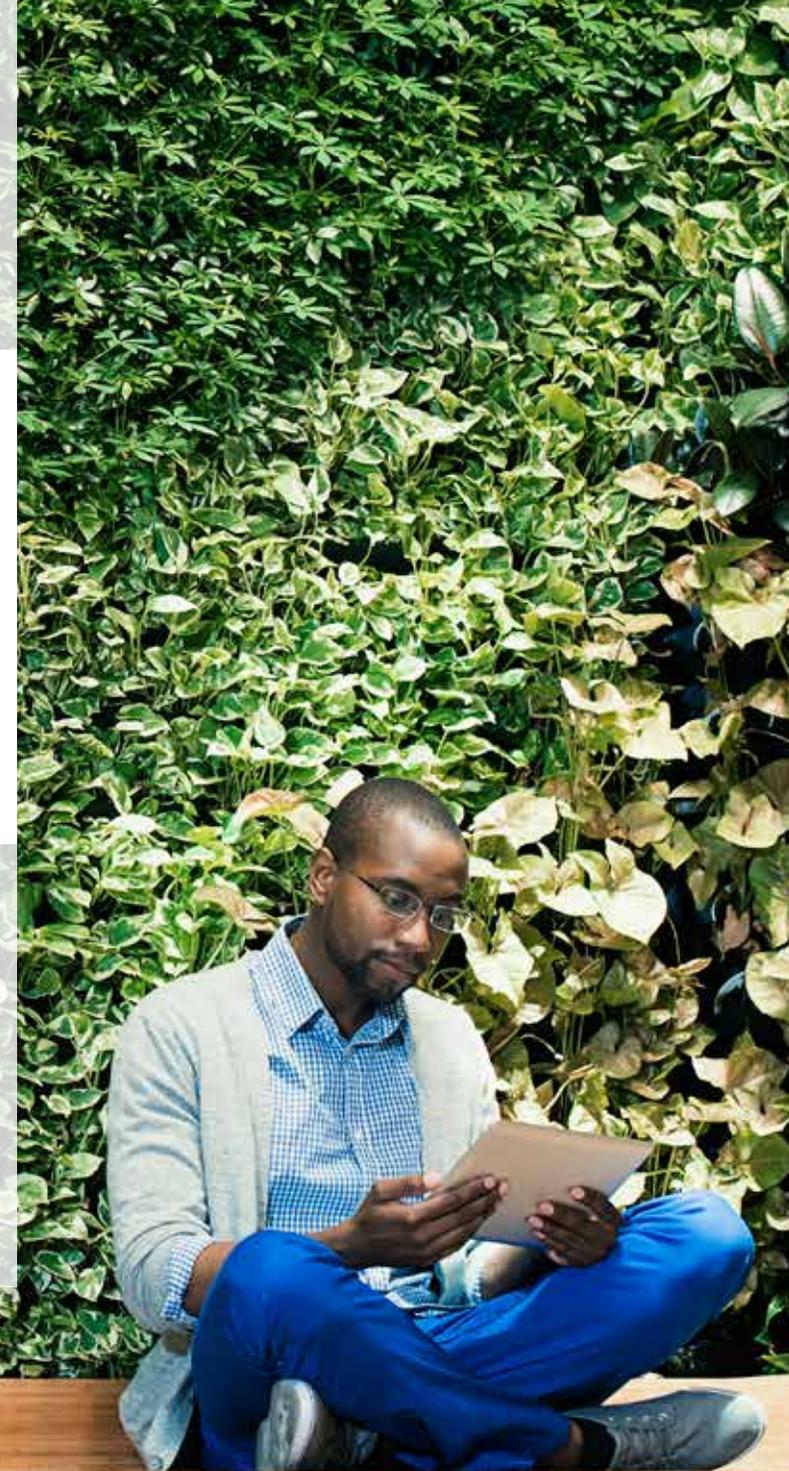
Professional accountants across the world can play a vital role in leading, supporting and advising organisations in all sectors through the challenges of the transition to a net zero world. Our expertise is needed more than ever. And, our role – at the heart of business – provides us with the opportunity to influence whether, or not, our organisations embark on a journey towards taking climate action.

Ask the group for their views on 'What is our role, what can we do to create a more ethical and sustainable businesses?'

SUGGESTED FACILITATOR DISCUSSION POINTS:

- Do you see us as the driving force, the leaders? Or do we support?
- What are the challenges / barriers we face?
- What skills can we offer / what new skills do we need?
- What support do we need? And from who?

▼ Continued on next page



DISCUSSION THREE (CONTINUED)

THE ROLE OF ACCOUNTANTS THAT YOUR GROUP MAY RAISE:

- Build knowledge and literacy across the spectrum of business related non-financial, sustainable development and impact-related issues – for example take the **climate risk e-learning course**.
- Learn about the different sustainability decision-making and reporting methodologies and frameworks that can help you address these issues, for example, the IR framework or the Climate Risk reporting Framework, the **TCFD**.
- Think about the types of information you would need to take climate action and what processes you would need to put in place so that you can use it in a meaningful way.
- Ask your senior management team about their governance and knowledge of climate change impacts.
- Reach out to other parts of your organisation to find out how you can support them to take on climate related risks and realise opportunities through taking climate action.
- Make connections with external groups eg NGOs and local networks, working on climate change issues.

Action

WHAT CAN YOU DO?

What **will** I do?



5 minutes



PowerPoint slides



ACTION **WHAT CAN YOU DO?**

Read out the following statement:

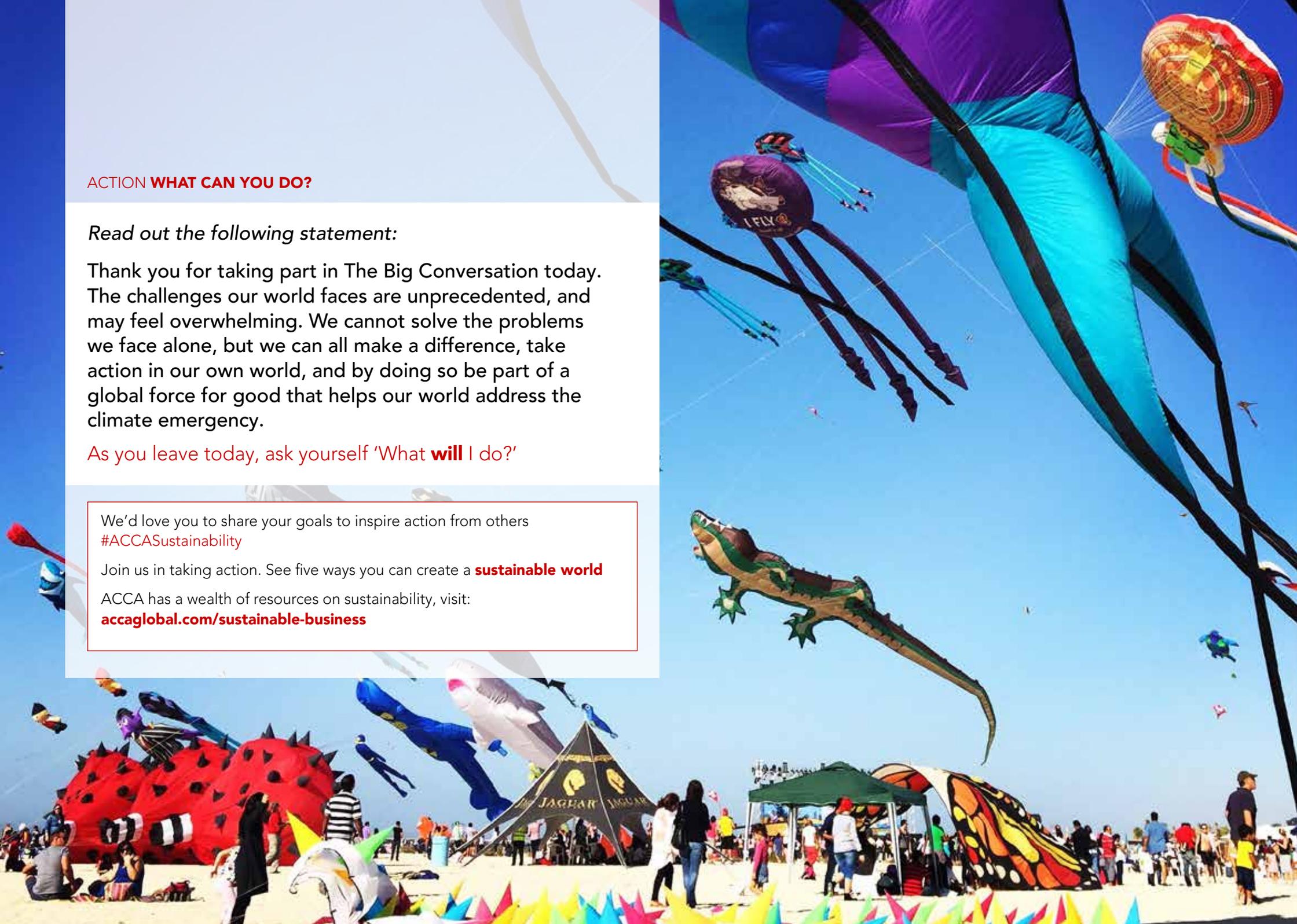
Thank you for taking part in The Big Conversation today. The challenges our world faces are unprecedented, and may feel overwhelming. We cannot solve the problems we face alone, but we can all make a difference, take action in our own world, and by doing so be part of a global force for good that helps our world address the climate emergency.

As you leave today, ask yourself 'What **will** I do?'

We'd love you to share your goals to inspire action from others
[#ACCASustainability](#)

Join us in taking action. See five ways you can create a **sustainable world**

ACCA has a wealth of resources on sustainability, visit:
accaglobal.com/sustainable-business



SUGGESTED INVITATION AND THANK YOU WORDING

(please adapt with details of your Big Conversation)

INVITATION

Dear <Name>

I am hosting an ACCA Big Conversation on climate action and I'd be delighted if you could join the conversation to discuss the vital role of the accountancy profession and professional accountants in helping organisations transition towards being more sustainable and environmentally responsible. The conversation is scheduled to last approximately one hour and you will join a small group of other <delete/adapt for your event: ACCA members, future members, students, educators, business leaders, etc> from <add details of where the other attendees are from ie, the business sector, country/region, etc>.

The details of the conversation are:

Date: <enter date>

Time: <enter time>

Place: <enter venue address or online platform link>

Through our conversation, we have the opportunity to openly and constructively discuss the pressing climate and sustainability challenges of today, and exchange views and solutions on what we can do to help organisations here and around the world. You can find out more about the ACCA Big Conversation: climate action at: www.accaglobal.com/sustainable-business

I do hope you are able to take part in this important discussion, and would be grateful if you could RSVP to confirm.

Kind regards

<Name>

THANK YOU

Dear <Name>

Thank you for taking part in the ACCA Big Conversation on climate action. The challenges our world faces are unprecedented, and may feel overwhelming. We cannot solve the problems we face alone, but it was clear from our discussion that we can all make a difference, take action in our own world, and by doing so be part of a global force for good that helps the world address the climate emergency.

You can learn more about what ACCA is doing to support sustainability, and access a wealth of insights reports, CPD, articles, case studies and future events at: www.accaglobal.com/sustainable-business or follow [#ACCASustainability](https://twitter.com/ACCASustainability).

Want to host your own Big Conversation? ACCA is encouraging its entire global community to take part in the Big Conversation: climate action during 202. Details on how to host your own event can be found at: www.accaglobal.com/sustainable-business

Kind regards

<Name>

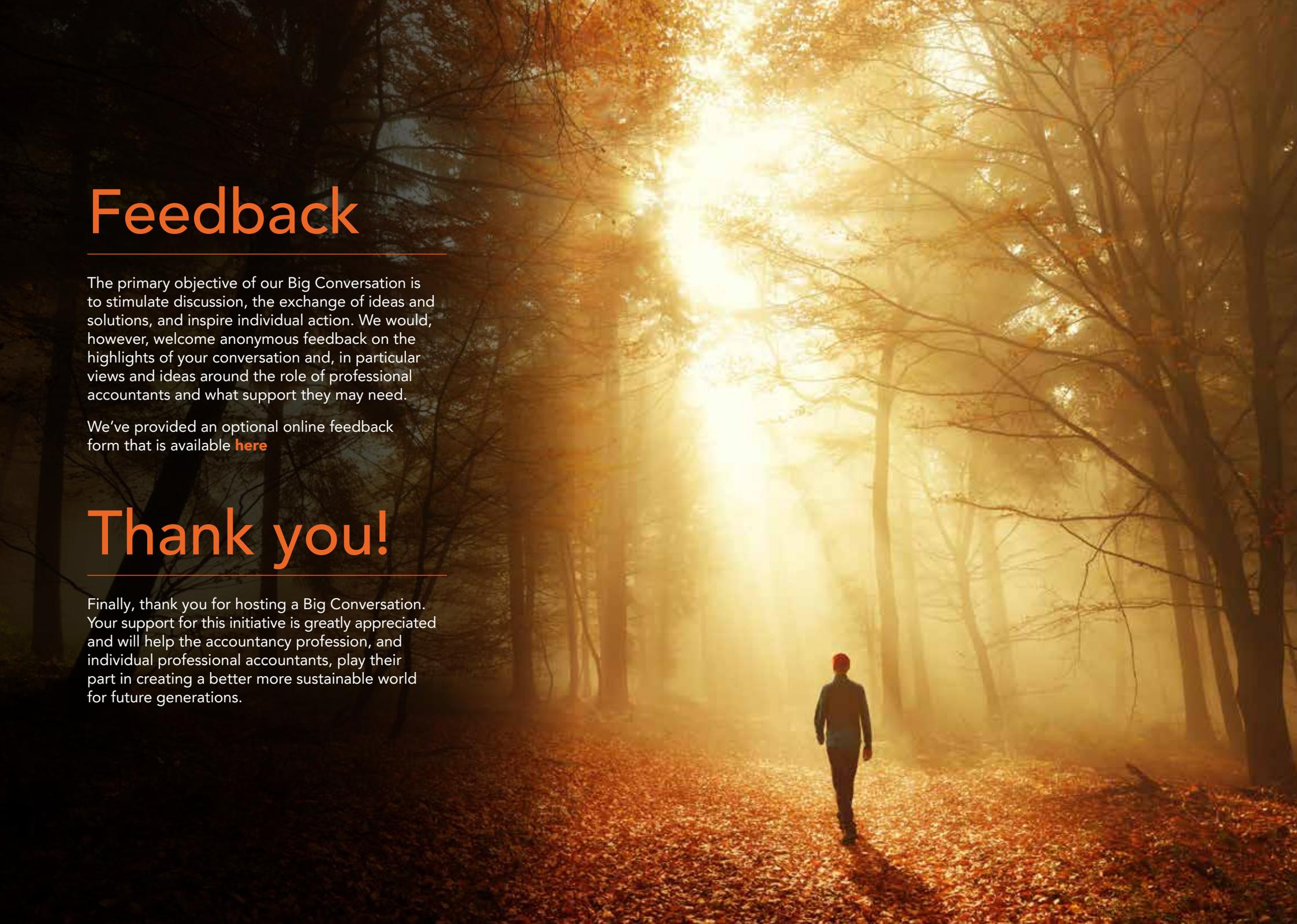
Feedback

The primary objective of our Big Conversation is to stimulate discussion, the exchange of ideas and solutions, and inspire individual action. We would, however, welcome anonymous feedback on the highlights of your conversation and, in particular views and ideas around the role of professional accountants and what support they may need.

We've provided an optional online feedback form that is available [here](#)

Thank you!

Finally, thank you for hosting a Big Conversation. Your support for this initiative is greatly appreciated and will help the accountancy profession, and individual professional accountants, play their part in creating a better more sustainable world for future generations.





ACCA
The Adelphi
1/11 John Adam Street
London WC2N 6AU
United Kingdom

020 7059 5000

www.accaglobal.com

The information contained in this publication is provided for general purposes only. While every effort has been made to ensure that the information is accurate and up to date at the time of going to press, ACCA accepts no responsibility for any loss which may arise from information contained in this publication.
No part of this publication may be reproduced, in any format, without prior written permission of ACCA.

© ACCA APRIL 2021.

Think Ahead