



At the beginning of the year 2020, an assessment is increasingly shared : we must find and activate the best triggers to ensure the **livability of planet Earth**. Among the propositions available, the transformation of the accounting frameworks seems to be vital to make them **sensitive to the ecological, human and social realities**. This topic which involves explaining “what counts for us” is not only technical, but also a citizen and political one.

In a context of rapid transition, the **accounting compass** deserves to be revisited by integrating accounting representations, conventions (principles, rules, infrastructure), tools (data, indicators ...) and the specific roles of accounting players.

It is therefore appropriate to build an **alliance of diverse stakeholders**- associating industrialists, accounting managers (audit, internal control, financial and extra-financial rating), investors, academics, associative and political actors, to discuss together the current accounting frameworks, their implications and possible evolution.

Networking

The timing is right since several convergent initiatives, in France or abroad, sustain the dynamic perspective of an evolution of accounting.

These initiatives include: the creation of [Chaire partenariale de comptabilité écologique](#) supported by AgroParisTech, the University of Reims and the University of Paris-Dauphine ; the law project in favour of an accounting reform supported by elected Deputy Mohamed Laqhila and Deputy François-Michel Lambert ; the [experiment of CARE methodology](#) proposed by the accounting firm [Comptadurable](#) in collaboration with the PACA region (South-East of France) where companies such as Auchan Retail, Onet, Fleury Michon and Pernod Ricard are involved ; the [coalition Business for Nature](#) which gathers about fifteen organizations including the *World Business Council for Sustainable Development (WBCSD)*, World Economic Forum (WEF), the WWF...all aiming for a change in the economic game's rules to restore the planet vital systems.

These initiatives convey complementarity of approaches which will allow the Alliance to work as a **network** (archipelago).

The context of the [Pacte act](#) (action plan for business growth and transformation of firms), of the [development of mission-driven companies](#) or [BCorp](#), as well as the call for a redefinition of “social progress” ([Manifeste pour un progrès social](#) ; [Parlement des entreprises d'avenir](#) dedicated to humanise progress) are also favorable.

The Alliance's specificity is to create a **ripple effect in the socio-economic sphere**. It is about helping the actors involved to develop means **of accounting for the natural and social capital used** during their activities.

This realization is an instrument to review **the chain in value and use** of our production processes.

Action plan

The purpose of the Alliance is **to raise and facilitate a citizen debate around the necessary accounting transformation** by leaning on, in particular, the conceptual, technical and practical breakthroughs made by its members. The Alliance will develop 5 areas of joint working:

1. **Multi-stakeholder dialogue:** create a permanent forum aiming at sharing benchmarks, views and controversies between experts of accounting (chartered accountants, financial analysts, audit firms, standard makers...), CFO or sustainable development managers within companies of any size and sector of activity, investors, researchers, academics, association and NGO's, public powers and political leaders.
2. **Feedback from experiences :** capitalize on feedbacks from stakeholders who are testing the indicators – to understand the ecological, human and social impacts of economical activities (and how to estimate the maintenance costs of the wealth used) – to integrate these values in parallel or extended accounting.
3. **Pedagogical corpus:** write documents explaining the need for changes in accounting in light of ecological, human and social stakes, therefore beyond their technical devices and functionalities.
4. **Training:** create training models to raise awareness among the stakeholders within companies and in particular in the consulting, rating and accounting sectors.
5. **Visibility and influence:** interventions of the Alliance during the upcoming events : Climat et Biodiversité 2020 (Climate & biodiversity 2020), Parlement des Entrepreneurs d'avenir (Parliament of entrepreneurs of the future) in January 2020, Salon du management (Management fair) in March, *Produrable* end of April, Cop15 in September in China.

Foundations and membership

Since 2018, Tek4life has already led three events focused on new compasses for accounting:

- [Forum BioRESP forum on ecological accounting](#), on October 16th, 2018 at the French Academy of Agriculture ;
- [Counting with the living seminar](#) during the *Produrable event*, on April 9th, 2019 with the support of GRDF and AG2R la Mondiale ;
- [Tribunal for future generations](#) « Changing the accounting to save the living ? », on September 30th, 2019 at Paris Bar house in collaboration with the Commission on Sustainable development of Paris Bar.

These events were led alongside different partners :

[AgroParisTech](#), [GRDF](#), [AG2R La Mondiale](#), [Véolia](#), Le [Crédit Coopératif](#), [MR21](#) (community of sustainable development managers), [OREE](#), [Strate Ecole de design](#), [Mediatico](#), [UP'Magazine](#).

Roadmap

This network is the foundations of the Alliance, which is made up of 7 groups: architects and engineers of accounting information, academics, financial firms, non-financial firms, civil society, public powers and future generations.

Representatives of La Poste, Citeo, Suez, In Vivo, Crédit Coopératif, la Maïf, Grant Thornton Audit, Orée, la Chaire de Comptabilité écologique (Chair of ecological accounting), l'IFACI and le Club développement durable du Conseil de l'Ordre des experts-comptables (sustainable development Club of the Chartered Accountants Board) have joined this dynamic.

The Alliance operates on the base of an annual membership fee of its members. Skill-based sponsorship would also be sought.

Meetings will be held every two months, at AgroParisTech, on Tuesdays from 2:30 pm until 6:00pm.

In the roadmap, the following structuring topics will be discussed: strong sustainability and consideration of living environments, global performance or the end of externalities, accounting norms, contributory company and shared societal value, bio(eco)compatibility, governance and territories.

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