



AICPA Sustainability Initiative Resource Review

Carbon footprinting: The next step to reducing your emissions

[*Link to Carbon Trust Footprinting Primer*](#)

This carbon footprinting guide from the UK nonprofit Carbon Trust is an excellent primer on what is involved in calculating a carbon footprint.

While published by a UK organization and targeted primarily to a UK audience with references to the UK Carbon Reduction Commitment, this guide will be helpful to anyone needing a basic introduction to the concepts, language and methodologies of carbon accounting.

The guide introduced two types of carbon footprinting:

1. Organizational – calculating a footprint for an entire organization’s activities, and
2. Product – calculating the footprint for the entire life cycle of a particular product or service

It introduces the concept of Scope 1, 2 & 3 emissions that are used by the Greenhouse Protocol Standard, and also references the ISO 14064 standard which builds on the GHG Protocol.

The guide provides step-by-step instructions in very high-level summary fashion for both the organizational and product processes and references additional resources available from the Carbon Trust website.