



AICPA Sustainability Initiative Resource Review

Better Decisions, Real Value Toolkit – Forum for the Future

[Link to Better Decisions, Real Value Landing Page](#)

The Better Decisions, Real Value Toolkit has been designed by the UK based non-profit [Forum for the Future](#) so it can be used by sustainability practitioners and financial professionals in any company or organization to determine how sustainability can add financial value to their business.

The recently released initial version of the toolkit is available for download in four parts:

1. **Foundations** sets out the general business case for sustainability, equipping you with the arguments you need to start making your case.
2. **Entry points** is a step-by-step guide to winning permission to go ahead with a sustainability project.
3. **Pathways** summarizes different ways sustainability creates financial value, and gives guidance on collecting evidence to make your business case.
4. **Ready Reckoner** helps you assess the most important pathways for your project and calculate numbers good enough to get the go-ahead.

The **Pathways** tool provides templates and case examples for collecting data and presenting the costs and benefits of the following

- Turnover (sales) growth
- Margin growth
- Effectively manage capital expenditure
- Risk reduction
- Duration of competitive advantage
- Reduced cash tax rate
- Reduced cost of capital