



# ACU

## DIANOIA INSTITUTE OF PHILOSOPHY

ANNUAL SEMINAR IN SOCIAL AND POLITICAL PHILOSOPHY

### *Which emissions belong to us?*

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**ABSTRACT:** States, firms, universities, and many other climate actors have increasingly been adopting net zero targets—declarations of intent to ensure that by a certain date these actors will make no net addition to the global atmospheric concentration of CO<sub>2</sub> and other greenhouse gas (GHG) emissions. Those adopting net zero targets commit themselves to attaining a state of balance between their emissions-increasing and emissions-reducing activities. However, there is no agreed standard for what counts as achieving this balance: different climate actors count different activities as emissions-adding, different activities as emissions-removing, and their net zero commitments vary accordingly. This is troubling, given that commitment to net zero targets has emerged as a marker of responsible action on climate change. The critical upshot of this lecture is that conventional criteria for determining emissions inventories, as well as alternatives that been proposed in the literature on this topic are inadequate. Constructively, we present a different proposal for national emissions accounting—Participatory Value Chain Accounting (PVCA). We argue that our proposal inherits the strengths of alternative accounting methods without their weaknesses.

#### LOCATION AND TIME

Mercy Lecture Theatre, 4:00-6:00pm AEDT, 5th October

To join over Zoom, register at <https://tinyurl.com/DASSP23>