| Should big corporate polluters pay for  climate change? | Brown Bag Series  •  Pierre  ANDRÉ |
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| **FRIDAY, SEPTEMBER 30TH, 12:30 P.M. – 1:45 P.M.**  **REGISTRATION FOR ZOOM**  [**https://bentley.zoom.us/meeting/register/tJIvduipqz4iH9C9sMI-hIxQ8nnkxa4143Ug**](https://bentley.zoom.us/meeting/register/tJIvduipqz4iH9C9sMI-hIxQ8nnkxa4143Ug)  **Or in person – Adamian Academic Center, room 254**  **Please rsvp to Gail Sands,** [**gsands@bentley.edu**](mailto:gsands@bentley.edu)    There is a growing consensus that some corporations should be held responsible for their impact on climate change. Big fossil fuel companies, above all, are the primary targets of activism and litigation based on the polluter-pays principle coupled with empirical evidence of their historical emissions and repeated efforts to slow down climate policies. Certainly, so-called “carbon majors” bear a very large responsibility. However, this focus is too narrow and misrepresents the complexity of ascribing climate responsibilities to corporations. The polluter-pays principle, at first glance simple and intuitive, notably interplays with non-trivial emissions accounting choices. Intricate puzzles such as those of the emissions scope, of double counting and of the mere definition of a “polluter” have profound ethical underpinnings. They call for a more sophisticated account of corporate responsibility for climate change, suitable for other economic sectors and types of agents (such as investors and retailers). In particular, the polluter-pays principle must be supplemented with the beneficiary-pays principle and emissions accounting must be articulated with financial accounting. | Pierre Andre  Hoover Chair for Economic and Social Ethics  Université Catholique de Louvain-la-Neuve  BELGIUM |