

The Carbon Footprint in Enterprises' Strategy: measurement and reporting

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ABSTRACT

The measurement and disclosure of carbon footprints have become integral to contemporary sustainable business management, offering organisations a systematic framework to evaluate their environmental impact, design targeted emission reduction strategies, and make informed decisions that advance long-term resilience. Amid increasingly stringent regulatory requirements, evolving market expectations, and heightened public scrutiny, rigorous carbon footprint assessment and transparent reporting are emerging as indispensable instruments for effective environmental risk governance and the cultivation of competitive advantage. This study develops a comprehensive conceptual framework for carbon footprint evaluation, grounded in internationally recognised standards such as the Greenhouse Gas Protocol and ISO 14064. Drawing on an illustrative case study, it examines the practical application of data collection, emission quantification, and disclosure processes under real-world organisational conditions. The analysis identifies persistent challenges—particularly in data integrity, the delineation of emission scopes (1, 2 and 3), and stakeholder engagement—while also revealing opportunities to enhance accuracy, transparency, and strategic value. The findings underscore that embedding carbon footprint reporting within corporate strategy is not solely a compliance exercise, but a catalyst for strengthening environmental accountability, reinforcing organisational legitimacy, and advancing competitiveness in an increasingly sustainability-driven global economy.

Keywords: competitiveness; environment; green deal; Greenhouse Gas Protocol; sustainable development