



Biodiversity measurement and reporting

Corporate sustainability disclosure has received growing attention from multiple stakeholders. The societal and regulatory pressure (e.g., [France's Article 29](#), [GRI 304](#), [EU Sustainable Finance Disclosure Regulation](#), [Taskforce on Nature-related Financial Disclosures TNFD](#)) also encourages the measurement and reporting on impacts and dependencies on biodiversity in business sectors. It is much needed: According to [The Global Risk Report 2022](#) (World Economic Forum), Biodiversity loss poses the third most severe risk on a global scale over the next 10 years. Thus, biodiversity measurement and reporting as a part of sustainability disclosure is an instrument for communicating organizations' biodiversity performance and impacts on it.

On the one hand, regulatory efforts are underway to improve and to standardize the measurement of and reporting on biodiversity as well as to enhance the transparency. In 2022 the TCFD published a first beta version of its TNFD disclosure framework, and the EU Platform on Sustainable Finance prepares their recommendations for a taxonomy classification of green biodiversity activities. On the other hand, in the meantime, pioneer companies develop individual solutions to measure and report on biodiversity. Nevertheless, despite the clear linkage between business and nature, biodiversity measurement and reporting is still found underperformed and no reporting standard on biodiversity has prevailed yet.

To address that research gap, the thesis shall systematically evaluate the challenges of current disclosure frameworks under development and explore existing disclosure practices to measure and report impacts on biodiversity. As a starting point, it could be helpful to focus on specific sectors, such as finance, agriculture, forestry or construction. The choice of sectors could be motivated by the [EU Taxonomy](#) classification. On this basis, the thesis should discuss the potential transfer of identified disclosure practices in accounting/reporting used by first-moving pioneers towards the entire sector or across sectors (generalization) and evaluate implications for corporate and regulatory decision-makers.



Interessentinnen und Interessenten senden ihren Lebenslauf und erste Gedanken zum Exposé per E-Mail an

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