

## **Master Thesis:**

### **Disclosure and reduction of corporate greenhouse gas emissions - supporting factors and barriers for implementation**

Companies are increasingly setting themselves climate targets in order to pay their fair share in achieving the targets of the Paris Agreement (COP21) and combatting climate change. There are numerous initiatives that advance carbon reporting and carbon emission reduction. However, in this project the student shall focus on the Task Force Climate-related Financial Disclosures (TCFD) initiative.

Although first steps towards corporate climate action have been made, the **research question** to be answered in this Master Thesis is to identify supporting factors and barriers on a personal, corporate, and institutional level in the corporate transitions towards low carbon operations and decision making.

Aiming to provide an answer to this question, the Master Thesis may be structured into the following areas:

- (1) **Literature research:** Research and analysis of historic company commitments towards combatting climate change, the Paris Agreement, main drivers, measures and tools for reducing carbon emissions with a clear focus on the Task Force Climate-related Financial Disclosures. Sources of information are journal articles, press/media releases of TCFD-members and the TCFD-report.
- (2) **Primary good practice research:** Qualitative study of selected companies that have committed to climate actions within various reporting schemes aiming to derive best practice approaches.
- (3) **Qualitative research of supporting factors and barriers** by carrying out exploratory interviews with company representatives, interview transcription and deduction of key insights.

The outcome of the Master Thesis shall be used for a ~2 page policy briefing with practice-oriented recommendations to support reinforced carbon reduction implementation and a journal article.

Start: asap

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