

Entreprises humaines : Ecologie et philosophies comptables

Colloque du département Économie & Société

02-03 décembre 2022



Panel 2

REGARDS SUR LES COMPTABILITÉS « VERTES » ACTUELLES : PROPOSITION D'UNE GRILLE D'ANALYSE CRITIQUE

02-03 décembre 2022

Pour citer ce travail : Blum, Véronique, Russell, Shona (2022) Regards sur les comptabilités “vertes” actuelles, proposition d’un grille d’analyse, Programme de recherche Économie & Société, Entreprises humaines : Ecologie et philosophies comptables, Collège des Bernardins et Agro-ParisTech

Avec l’aide de : Bernard Christophe, Colin Dey, Louis Dumeaux, Maya Leroy, Françoise Quairel, Clément Surun



REGARDS SUR LES COMPTABILITÉS « VERTES » ACTUELLES : PROPOSITION D'UNE GRILLE D'ANALYSE CRITIQUE

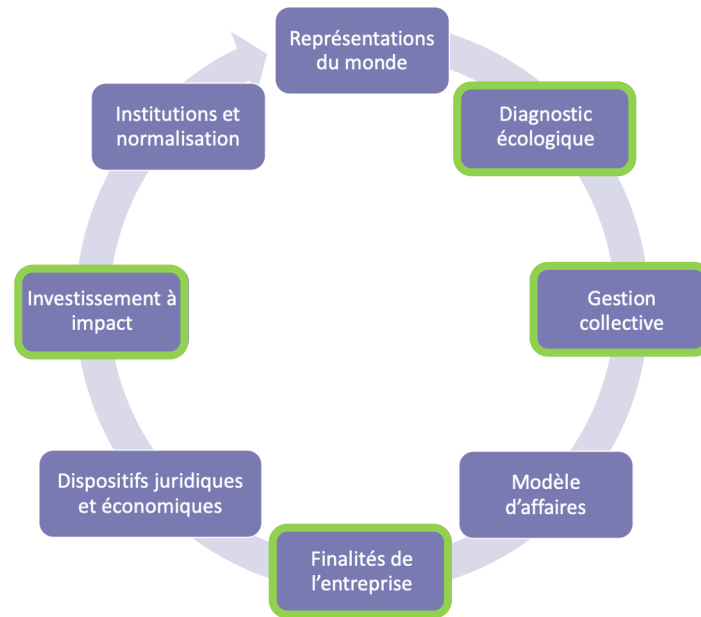
1 Le contexte



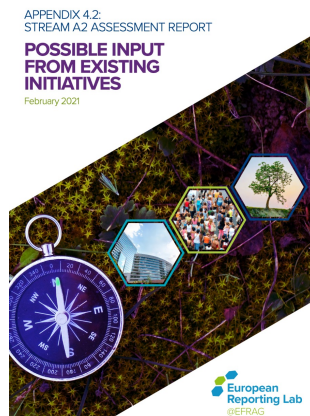
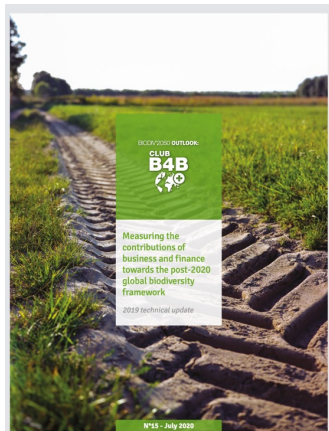
2 Notre méthodologie



3 Nos résultats



LE CONTEXTE : LES CLASSIFICATIONS DE CADRES COMPTABLES ESG/VERTS/ ECOLOGIQUES



Mémoire de Recherche
Master 2 • Développement Durable et Responsabilité des Organisations •

COP 15 pour la biodiversité et comptabilité écologique : quelles synergies ?

Présent et soutenu par
Clément BOVIER
Octobre 2020
Sous la direction de
Alexandre Rambaud
Clément Feger
Harold Lévy

LE CONTEXTE: EXEMPLES DE CATEGORISATION

WWF

Outils de Performance écologique absolue

ESGAP

Future-Fit Business

SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

WWF

Outils d'empreinte de Biodiversité

Biodiversity footprint calculator

Biodiversity Impact Metric

GLOBAL BIODIVERSITY SCORE

Biodiversity Footprint for Financial Institutions

R&R

Corporate accounting tool

IFRS

PCG

CLUB B4B

Politique publique

GLOBIO (PBL)

ABD Index (Bioversity-CIAT)

LPI (WWF)

WWF

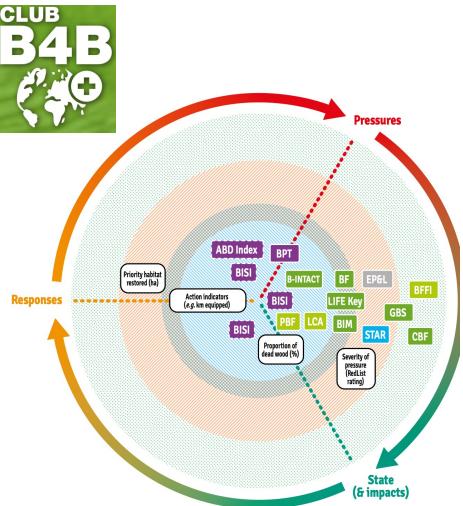
Outils de comptabilité intégrée

System of Environmental-Economic Accounting

MODÈLE CARE
COMPTABILITÉ MULTI-CAPITAUX

ENVIRONMENTAL PROFIT & LOSS (EP&L)

INTEGRATED REPORTING
New part of EP&L foundation



WWF

Outils Cartographiques d'aide à la décision

InVEST
Integrated valuation of ecosystem services and tradeoffs

IBAT

ARIES

WWF

Outils quantitatifs et qualitatifs d'aide à la décision

Natural Capital Protocol

tessa

THE CORPORATE ECOSYSTEM SERVICES REVIEW

WWF

Outils quantitatifs et qualitatifs d'aide à la décision

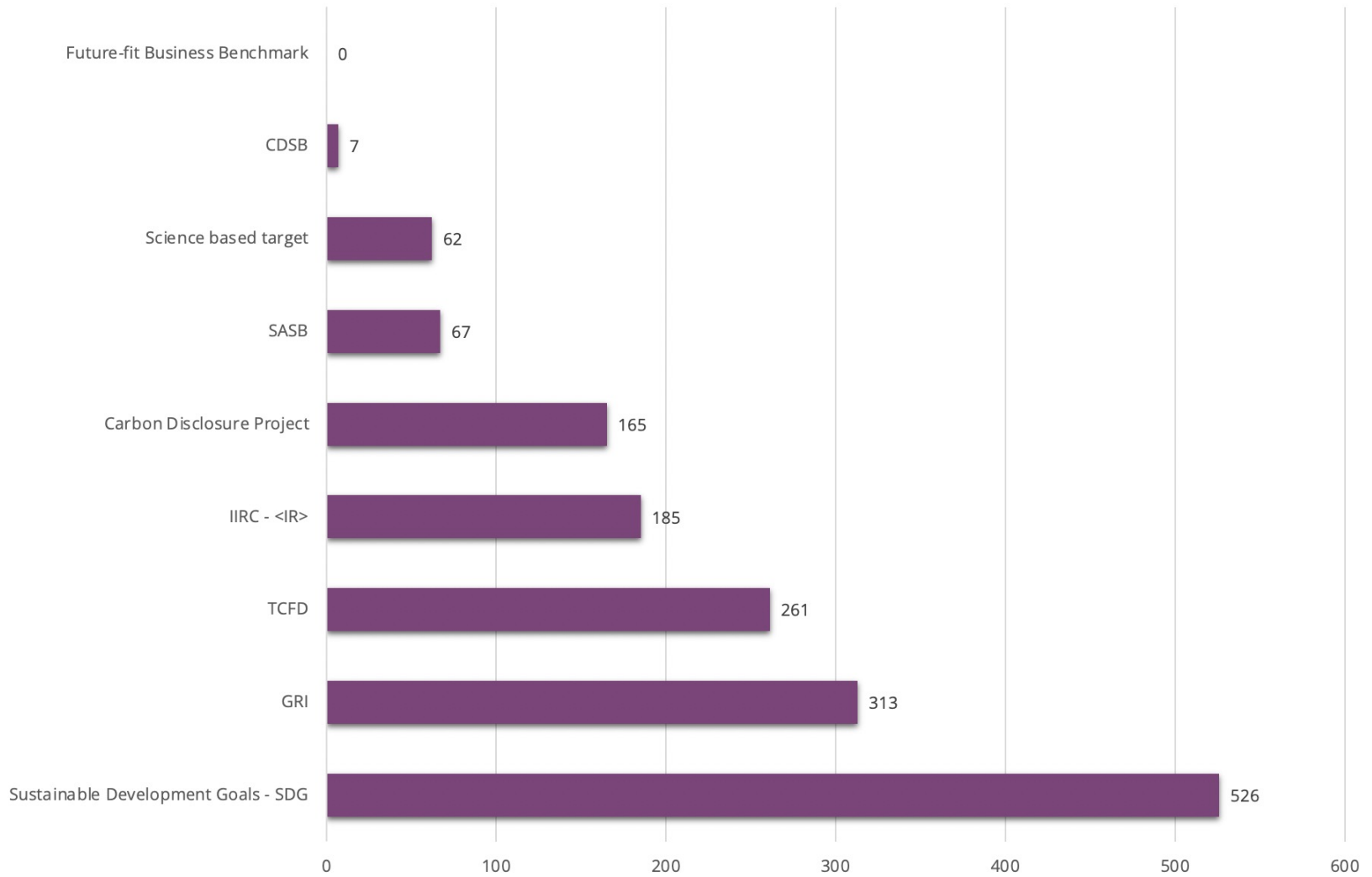
Corporate Guidelines for the Economic Valuation of Provisioning Ecosystem Services

Guide to Corporate Ecosystem Valuation

UN FOISONNEMENT D'OUTILS DISPONIBLES, DANS LA JUNGLE DES SIGLES

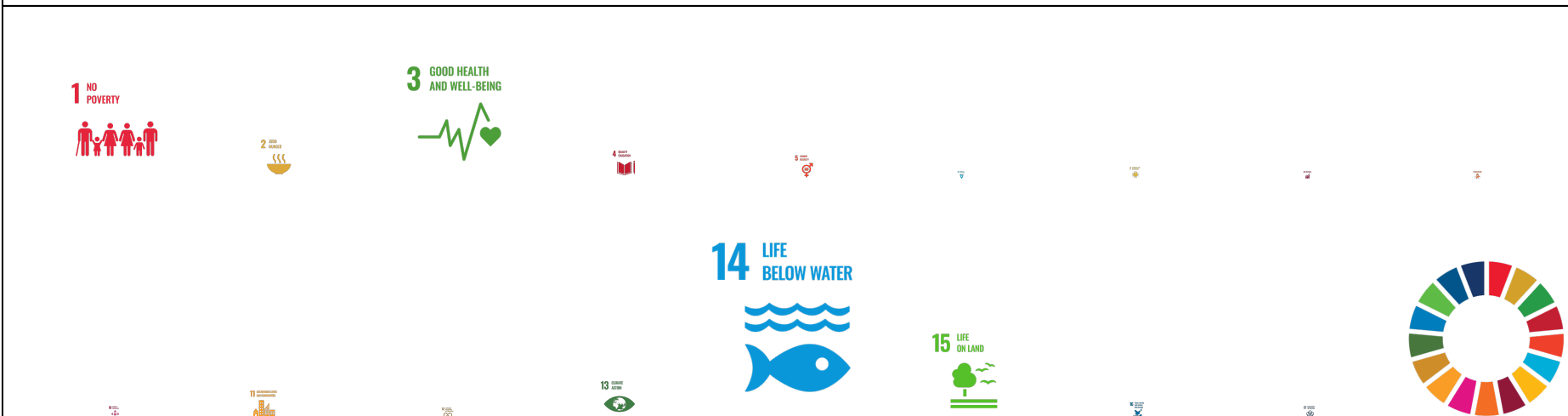


LE CONTEXTE: LES INITIATIVES ADOPTÉES DANS L'INFORMATION EXTRA-FINANCIÈRE DES ENTREPRISES



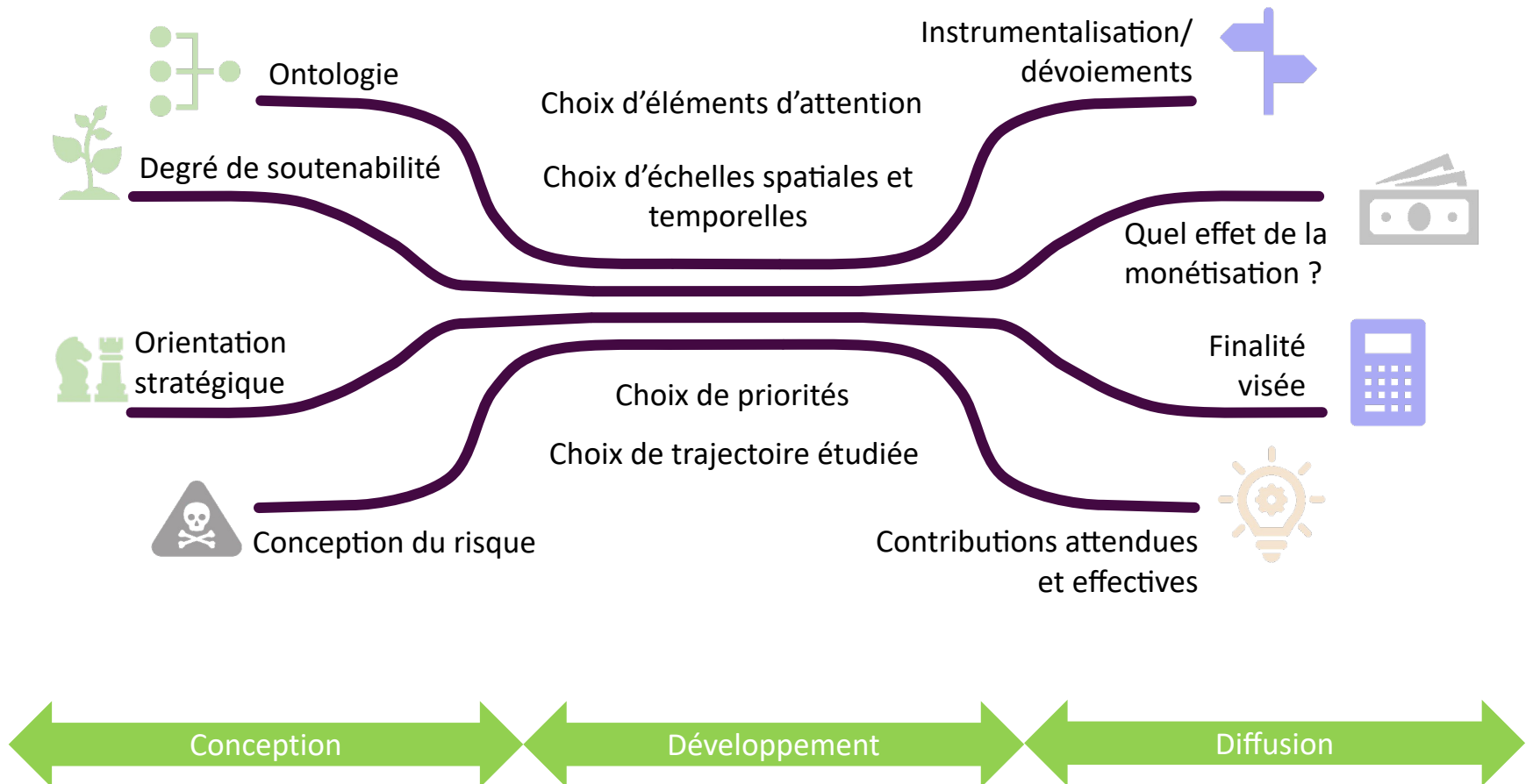
échantillon de 1018 entreprises européennes examiné par Anis Shami (2022)

LE CONTEXTE: LES OBJECTIFS DE DEVELOPPEMENT DURABLE ET LEUR IMPORTANCE RELATIVE DANS LES RAPPORTS FINANCIERS



échantillon de 1018 entreprises européennes examiné par Anis Shami (2022)

LE CYCLE DE VIE DES SYSTÈMES (EXTRA-)COMPTABLES

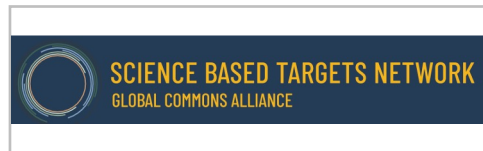


ANALYSE DES INITIATIVES

QUELS SONT LES CONCEPTS EXPLICITEMENT AVANCÉS ?



Business has a vital role to play in driving down greenhouse gas emissions and building the resilient, **zero-emissions economy** we urgently need. This action must be grounded in science. We need a **race to the top**, led by **pioneering companies**. This will empower **peers, suppliers and customers** to follow suit and drive governments to take bolder action.

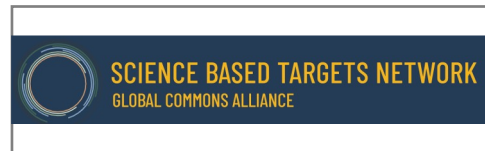


Systems science tells us how our economy must be transformed if we are to meet **everyone's needs and live in harmony with nature**. Drawing on systems science and leading **third-party resources**, the Benchmark makes sense of social and environmental pressures, **equipping leaders** to identify and respond effectively to systemic risks and opportunities.



Our climate standards are **demanding**. Asking for scope 3 indirect GHG emissions in **whole value chains**. Asking for climate scenario analysis and looking at economic consequences in the short, mid and long term. The **"tragedy of horizons"** is not only of time horizons. (Emmanuel Faber at COP 27).

ANALYSE DES INITIATIVES LA CAPTURE DES RISQUES

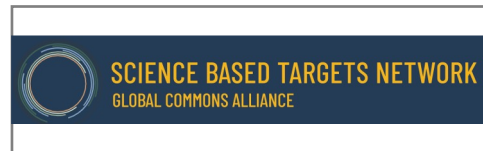


The Future-Fit Risk Profiler tool specifically identifies the impact **risks to people and planet** associated with different types of business activities. It can therefore be used as a robust resource that can help structure an **impact materiality** assessment.

Smart companies understand the **risks posed by climate change** and demonstrate leadership by setting SBTs. Companies that set SBTs build **long-term value and safeguard their future profitability**.

Sustainability-related **risks** and opportunities **arise from an entity's dependencies** on resources and its impacts on resources,]...[When such impacts, dependencies and relationships create risks or opportunities, they can create or **erode the value of the enterprise**

ANALYSE DES INITIATIVES QUI SONT LES PROMOTEURS ?



Partner organizations are **Embedding Project, UN Global Compact, International Society of Sustainability Professionals.**
Funding from Joseph Rowntree Charitable Trust, **Shell foundations, UK Aid.**
42 Organizations are presented as users of the Future Fit Benchmark.

For SBTi **Partner organizations** are **CDP, UN Global compact, WRI, WWF.** **Funding** from diverse foundations and businesses (**IKEA foundation, Nike, SNCF, Daimler AG, New York Bank Mellon, ...**)
2 253 Companies, including 1082 whose targets have been approved; SBTi claims it represents $\frac{1}{3}$ of global market cap.

Main **partner** is **TRWG** which includes **CDSB, IASB, TCFD, Value Reporting Foundation and WEF.**
Funding mainly from countries, or national organizations and **international accounting firms.** We are at the stage of drafts but potentially all companies that have adopted IFRS.

REGARDS SUR LES COMPTABILITÉS « VERTES » ACTUELLES

CONCLUSION

