

ICOR-Audit Control Research Seminar

“Can Accounting Save Nature? The Case of Endangered Species”

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Thursday, April 27th, 2017 / 14:00 – 16:00

Abstract:

This study examines one of the first performance indices developed by conservationists to assess their effectiveness at saving endangered species. It enriches previous research on biodiversity accounting and its consequences for the conservation of species.

The article demonstrates that conservationists use the performance index to select the species to be saved. This selection, however, tends to be informed by financial reasoning rather than by an analysis of the species' contribution to the broader ecosystem.

The article makes two key contributions. First, it enriches previous research on biodiversity accounting by discussing how conservation performance is accounted for and the effects of the conservation performance index on the conservation of species. Second, it enriches previous research on financialization by demonstrating that the involvement of external stakeholders in the accountability process does not necessarily prevent the transformation of environmental concerns into financial ones.

- **Paris: Room H409**, Plot H – Paris La Défense
- **Lille: Visio Room B252**, B-building, second floor – 3 rue de la Digue, Lille