

## PROJECT DETAILS

Project Title:

**Costs and Benefits of Mandatory Assurance of Climate-Related Disclosure in Australia and New Zealand**

Project Summary:

This project investigates the role of assurance in improving the credibility and investor usefulness of climate-related disclosures, following the introduction of mandatory reporting and assurance in Australia from 1 January 2025. It examines how assurance level, provider type, and report quality influence investor confidence and capital market responses. As one of the first studies to evaluate mandatory climate assurance in Australia and New Zealand, it will produce timely, policy-relevant evidence. The findings will inform the Australian Accounting Standards Board and Auditing and Assurance Standards Board, strengthen assurance practices, and support high-quality climate reporting that enhances corporate accountability and trust.

Preferred Applicant Skillset:

We are seeking a self-motivated PhD candidate with strong quantitative research skills, attention to detail, and a keen interest in sustainability reporting and assurance. The ideal candidate will have experience in empirical research, including data collection and analysis using tools such as Stata, R, or Python. Excellent written communication, critical thinking, and time management skills are essential. Familiarity with capital markets, corporate disclosures, or assurance frameworks will be highly regarded. The candidate must demonstrate strong willingness to learn and the ability to work collaboratively under supervisory guidance to deliver high-impact academic and policy-relevant outcomes.

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