



**idil**  
INTER-DISCIPLINARY &  
IN-LAB GRADUATE PROGRAM  
UNIVERSITÉ DE MONTPELLIER

## SUSTAINABILITY PERFORMANCE, REPORTING AND ASSURANCE

### Raising new managerial challenges in the context of:

- The Corporate Sustainability Reporting Directive (CSRD)
- The voluntary sustainability reporting standards for SMEs
- The stop the clock directive



### Main research fields:

Practices and Performance, Reporting, Audit/Assurance

### Examples of research issues:

- Operationalization of the double materiality concept
- Sustainability reporting in SMEs or in listed companies
- Auditing issues linked to sustainability reporting
- Consequences of no double materiality in the VSME standards
- Differences between the American, European and international sustainability standards and companies contributions to the sustainability impacts mitigation



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