

From Double Materiality to Performance

How can sustainability reporting progress from a compliance exercise to a driver of sustainability performance? A new study from the Norwegian University of Science and Technology adopts a design science research methodology, combining a thematic analysis of the ESRS with a qualitative survey of 20 sustainability reporting practitioners from across Europe. Based on this approach, the study develops a flowchart that conceptualizes the ESRS reporting process and its potential links to performance measurement and management (PMM).

Grounded in institutional theory, the study argues that such a linkage creates a feedback loop that institutionalizes sustainability within companies' continuous improvement efforts. The flowchart offers practitioners a prescriptive tool for reporting and connecting the activity to PMM, while contributing theoretically by showing how institutional pressures are operationalized in practice. For researchers, the flowchart provides a foundation for examining the connections between double materiality assessments, PMM and strategy, clarifying how reporting can go from a compliance exercise to a driver of sustainability performance.

The full article is at <https://onlinelibrary.wiley.com/doi/pdf/10.1002/bse.70714>