

Challenges and Implications of the Corporate Sustainability Due Diligence (CSDD) Directive

The Corporate Sustainability Due Diligence Directive (CSDDD) requires large companies to identify and address human rights issues (e.g., child labour) and environmental problems (e.g., pollution) in their own operations, their subsidiaries, and their supply chains. Because of its wide-reaching impact, the CSDDD creates major challenges for businesses. It is important to recognize and address these challenges early, as failing to comply can lead to financial penalties and damage to a company's reputation. This bachelor's thesis aims to address this issue by carrying out the following tasks:

- Tasks**
1. Providing an overview of the regulatory requirements and key activities resulting from the CSDDD
 2. Analysing and synthesizing existing secondary data to outline the anticipated challenges in implementing the CSDDD
 3. Offering suggestions for further research based on the identified challenges
 4. Documenting the results in a publication

Requirements Student in Software Engineering and Management or Mechanical Engineering and Business Economics
Interest in purchasing and supply management
High availability from March to April

Location & Duration Institute of Business Economics and Industrial Sociology
Duration: 3 months
Start: immediate start possible

Contact Vanessa Halwax, BSc MSc | vanessa.halwax@tugraz.at



Gettyimages/DigitalVision/We Are Stone/Ed Freeman Westend61