



Paper: “From Reporting to Responsibility: Legal Innovations in Corporate Law and Governance under the examples of the EU's “Corporate Sustainability Reporting Directive (CSRD)””

Submitted: 20 July 2025

Accepted: 07 October 2025

Published: 31 October 2025

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Doi: 10.19044/esj.2025.v21n29p1

Peer review:

Reviewer 1: Blinded

Reviewer 2: Fathi Zerari
Souk-Ahras University, Algeria

Reviewer 3: Maria Bordas
National University of Public Service, Hungary

ESJ Manuscript Evaluation Form 2025

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Reviewer Name: Prof. Dr. Maria Bordas	
University/Country: National University of Public Service, Hungary	
Date Manuscript Received: 29/08/2025	Date Review Report Submitted: 27/09/2025
Manuscript Title: From Reporting to Responsibility: Legal Innovations in Corporate Law and Governance under the examples of the EU's "Corporate Sustainability Reporting Directive (CSRD)"	
ESJ Manuscript Number:	
You agree that your name is revealed to the author of the paper: YES	
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Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

Questions	Rating Result [Poor] 1-5 [Excellent]
1. The title is clear, and it is adequate for the content of the article.	4
The writing style of the article is transparent and easy to understand. Its organization effectively conveys the article's point. The few grammatical faults it contains—mostly commas—do not affect its readability.	
2. The abstract presents objects, methods, and results.	5
The abstract effectively conveys the essence of the problem. In addition, it is grammatically excellent and adequately reflects the new legal solutions in corporate law and corporate governance that have arisen in the modern world.	

3. There are a few grammatical errors and spelling mistakes in this article.	4
<i>Yes, there are a few grammatical errors, mostly commas. However, it does not affect its readability. However, I am not sure whether the author is the teacher of the Hamburg or Hambug University. I ask the author to correct this if it is a typographical error.</i>	
4. The study methods are explained clearly.	5
<i>Yes, the study methods are adequate and clear.</i>	
5. The results are clear and do not contain errors.	5
<i>The conclusions drawn logically follow from the structure of the article and the scientific problem propositions and solution ideas formulated in it. The author concludes her research material with individual, scientifically useful conclusions that can also be used by the scientific community and readers.</i>	
6. The conclusions or summary are accurate and supported by the content.	5
<i>The scientific problem's formulation and debate also demonstrate brave, inventive scientific thought, which is unquestionably deserving of praise and definitely worth recognizing. The conclusions drawn reflect scientific thinking at a high level, follow absolutely logically from the structure of the article, and reveal the scientific problem propositions, solution ideas, and valuable ideas formulated at a high level.</i>	
7. The references are comprehensive and appropriate.	5
<i>In one word, completely. The dissertation uses eighteen references, which is more than sufficient considering the size of the article. In addition, the author refers to significant figures in the field of science, so the completed work is highly referenced.</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	X
Accepted, minor revision needed	
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

Please check the name of the University.

Comments and Suggestions to the Editors Only:

This paper is nice and an extremely vulnerable job.

Reviewer B:

Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.

The title is clear and corresponds well to the content of the paper. It reflects both the legal perspective and the sustainability aspect. Maybe it could be shortened a little bit, but in general it is appropriate.

The ABSTRACT clearly presents objects, methods, and results.

The abstract gives a good overview of the topic and includes relevant examples. However, the methodology is not very clear from the abstract, it focuses more on background and cases. A short clarification of the research question or method would make it stronger.

There are a few grammatical errors and spelling mistakes in this article.

The article contains some minor grammatical and spelling mistakes. In general, the text is understandable, but it would benefit from a careful language editing to make the style more academic and fluent.

The study METHODS are explained clearly.

The methodology part is not explained in detail. The author mostly discusses cases and examples, but the specific research method is not clearly described. A short clarification of the methodological approach would improve the article.

The body of the paper is clear and does not contain errors.

The body of the paper is mostly clear and logically structured. The examples (Volkswagen, Amazon, Facebook) make the argument stronger. However, sometimes the transitions between sections are a bit abrupt, and the methodology is not fully integrated with the case discussions.

The CONCLUSION or summary is accurate and supported by the content.

The conclusion is consistent with the main body of the article. It correctly emphasizes the importance of moving from reporting to responsibility. Still, the conclusion could be expanded with more concrete policy recommendations or practical implications of the CSRD for companies.

The list of REFERENCES is comprehensive and appropriate.

The reference list is generally appropriate and covers both classical and recent sources. However, most of the citations stop around 2021. Since the CSRD was adopted in 2023, it would be good to add more recent references (2023–2025) and official EU documents. Also, the citation style should be checked carefully to ensure consistency.

Please rate the TITLE of this paper.

[Poor] 1-5 [Excellent]

4

Please rate the ABSTRACT of this paper.

[Poor] 1-5 [Excellent]

4

Please rate the LANGUAGE of this paper.

[Poor] **1-5** [Excellent]
4

*Please rate the **METHODS** of this paper.*

[Poor] **1-5** [Excellent]
3

*Please rate the **BODY** of this paper.*

[Poor] **1-5** [Excellent]
4

*Please rate the **CONCLUSION** of this paper.*

[Poor] **1-5** [Excellent]
4

*Please rate the **REFERENCES** of this paper.*

[Poor] **1-5** [Excellent]
4

Overall Recommendation!!!

Accepted, minor revision needed

Comments and Suggestions to the Author(s):

The article addresses an important and very current issue with the EU's Corporate Sustainability Reporting Directive (CSRD). The topic is relevant and the use of case examples such as Volkswagen, Amazon, and Facebook makes the text engaging. The structure is clear overall, but the methodology is not explained in much detail and could be clarified briefly. There are also some minor grammatical and stylistic errors that should be corrected through editing. In addition, most references end around 2021; it would strengthen the paper to include more recent sources and official EU documents from 2023–2025. The conclusion is consistent with the content, but it could be expanded with more concrete recommendations. Overall, it is a solid paper that can be accepted after minor revisions.

Reviewer F:

Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.

The title is actually clear and pertinent to the content. The word "examples" is to be capitalized. It is also advisable not to use abbreviations in the title (EU).

The ABSTRACT clearly presents objects, methods, and results.

he abstract should read like a standalone part that states the objects, methods and results in order to convince the reader of the importance of the paper. Therefore, it is advisable to shorten the abstract and respect these three elements cogently.

There are a few grammatical errors and spelling mistakes in this article.

The language is generally good; however, it is advisable that the author edits the draft to avoid some caveats. For example, the use of the, an and a; the use of in instead of on; repetition of some phrases like "despite the fact", which can be replaced by other conjunctions like "although"; sometimes, there is subject verb discordance; the use of commas before and (the Oxford style is preferred)...

The study METHODS are explained clearly.

The method can be summarized in a descriptive analytical method in addition to comparison and case study, after synthesizing existing literature. But in view of the nature of the subject, quantitative or empirical data analysis may also be useful.

The body of the paper is clear and does not contain errors.

The body is well structured and I guess it is compelling and worth to be published in the ESJ, as a good addition to the state of the art.

The CONCLUSION or summary is accurate and supported by the content.

Yes, the conclusion is accurate and constitutes a logical summary of the content by stressing that the CSRD is a reliable mechanism to influence corporate behavior towards long-term environmental and social sustainability.

The list of REFERENCES is comprehensive and appropriate.

Such a good piece deserves a more compelling list of references, particularly journal articles instead of some non-authoritative ones, such as ESGLA Press, though this is understandable for some data collection purposes.

Please rate the TITLE of this paper.

[Poor] 1-5 [Excellent]

2

Please rate the ABSTRACT of this paper.

[Poor] 1-5 [Excellent]

3

Please rate the LANGUAGE of this paper.

[Poor] 1-5 [Excellent]

2

Please rate the METHODS of this paper.

[Poor] 1-5 [Excellent]

2

Please rate the BODY of this paper.

[Poor] 1-5 [Excellent]

1

Please rate the CONCLUSION of this paper.

[Poor] 1-5 [Excellent]

Please rate the REFERENCES of this paper.

[Poor] **1-5** [Excellent]

2

Overall Recommendation!!!

Accepted, minor revision needed

Comments and Suggestions to the Author(s):

The draft contends that the EU's Corporate Sustainability Reporting Directive (CSRD) is a transformative legal innovation that addresses the failures of previous frameworks. It does so by requiring companies to report their impact on society and environment and how sustainability issues affect their finances, applying strict rules to a wider range of entities, including SMEs, making sustainability reports subject to external audit, embedding sustainability into the core legal duties of corporate boards and directors. Consequently, the piece presents the CSRD as a powerful, binding regulatory mechanism that successfully integrates sustainability into the fabric of corporate governance, for a more transparent, accountable, and sustainable EU economy: a subject that is worth addressing and is a meaningful contribution to the field.
