

CORPORATE SUSTAINABILITY DUE DILIGENCE AND ITS IMPACT ON PUBLIC SECTOR REFORM IN THE EU

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Abstract

The European Union (EU) has introduced a comprehensive suite of sustainable finance regulations, including the Sustainable Finance Disclosure Regulation (SFDR), the Taxonomy Regulation, and the Corporate Sustainability Due Diligence Directive (CSDDD). This study investigates the CSDDD, which came into force on July 25, 2024, as a catalyst for promoting sustainable growth through public administration reform and enhanced corporate accountability within the framework of the European Green Deal. The research identifies synergies between the CSDDD and the Green Deal, demonstrating how effective governance can advance sustainability objectives across EU member states. Employing a mixed-methods approach, the study combines qualitative policy analysis with quantitative assessments of economic outcomes, drawing on case studies, stakeholder interviews, and literature reviews. Findings indicate that CSDDD implementation strengthens public administration by fostering accountability and transparency while aligning corporate practices with environmental and economic goals. The study concludes that integrating the CSDDD with the European Green Deal through coherent policy frameworks and collaborative governance can enhance sustainable economic growth and address pressing environmental challenges in Europe.

Keywords: *Public Administration Innovation, Corporate Accountability, Green Governance, Sustainable Economic Growth, Policy Integration*

1. Introduction

In an era defined by environmental crises and social inequalities, the pursuit of sustainable growth has become a critical imperative for governments, businesses, and civil society. The European Parliament's Legal Affairs Committee announced on 19.03.2024 that it has approved the revised Corporate Sustainability Due Diligence Directive (hereinafter referred as "CSDDD or CS3D").

(Arnelle, 2024). The EU's CS3D aims to promote sustainable and responsible corporate behavior by requiring companies to identify and address human rights and environmental impacts across their operations and global value chains, both within and beyond Europe. The CSDDD emerges as a pivotal mechanism aimed at enhancing corporate accountability and sustainability in the European Union. The directives mandate that companies implement rigorous due diligence processes. From 2027 onwards, businesses must thoroughly evaluate risks across their value chains, take steps to mitigate these risks, and develop a comprehensive climate transition plan (Johannessen & Bierre, 2024). Successful sustainability

due diligence is not merely about meeting regulatory requirements; it is a strategic approach that strengthens business resilience and fosters long-term competitiveness. The regulation will apply gradually to large companies starting from July 26, 2027, with specific thresholds based on employee count and global turnover. In 2027, it affects companies with over 5,000 employees and EUR 1.5 billion in turnover; in 2028, over 3,000 employees and EUR 900 million; and in 2029, over 1,000 employees and EUR 450 million. Over 6,000 EU companies and 900 non-EU companies are expected to be impacted, along with their supply chains, making the reach global. EU Member States have two years to implement the rules into national law. On the other hand, European business associations, including EURATEX, urge the European Commission to simplify the (CS3D) to support EU competitiveness and sustainability (EURATEX, 2024). By establishing clear obligations for companies to respect human rights and the environment throughout their supply chains, the CSDDD not only addresses pressing ethical concerns but also serves as a catalyst for transformative reforms in public administration. As Europe endeavors to achieve the ambitious goals set forth in the European Green Deal, which aims to make the continent the first climate-neutral region by 2050, understanding the interplay between the CSDDD, public governance, and corporate behavior is essential. The (CS3D) sets new obligations for companies with global supply chains to promote sustainability, yet its complexity presents challenges like regulatory inconsistencies and added burdens for small and medium-sized enterprises (CLEPA, 2024). To address these, the European Commission should focus on simplifying and harmonizing the directive to ensure fair competition. The European Green Deal outlines a comprehensive framework for sustainable development, encompassing a broad range of economic, environmental, and social policies that seek to foster resilience and equity. However, the successful implementation of these initiatives hinges on robust governance mechanisms that effectively enforce corporate accountability.

2. Objectives and Research Questions

The research problem focuses on how the (CSDDD) can act as a catalyst for reforms in public administration while enhancing corporate accountability to promote sustainable growth. It will examine the mechanisms by which the CSDDD affects governance structures, accountability practices, and economic outcomes in the context of the European Green Deal. The study asserts that the CSDDD represents a significant legislative advancement for corporate responsibility in Europe and has the potential to transform public administration by fostering transparency, accountability, and stakeholder engagement, which are essential for sustainable economic growth. To support this analysis, the research will utilize various scholarly sources, including legal analyses, policy reports, and case studies that demonstrate the CSDDD's impact on governance and corporate practices. The significance of this research lies in its ability to enhance understanding of how legislative frameworks like the CSDDD can drive systemic changes in both public administration and corporate governance. As businesses face increasing scrutiny over their sustainability practices and public institutions strive to implement effective governance, this study aims to provide insights that can guide policy development and reform. In conclusion, the paper will explore the

CSDDD's transformative role in promoting sustainable growth through improved public administration and corporate accountability, contributing to the goals of the European Green Deal. The comprehensive analysis will offer valuable recommendations for policymakers, businesses, and scholars.

Research Questions

- 1) How does the implementation of the (CSDDD) influence public administration reforms in EU member states, particularly in terms of governance structures and accountability mechanisms?
- 2) In what ways can the CSDDD enhance corporate accountability among businesses operating within the framework of the European Green Deal, and what economic outcomes can be anticipated as a result of these enhanced practices?
- 3) What synergies exist between the CSDDD and the European Green Deal that can foster sustainable economic growth, and how can these synergies be effectively leveraged through public policy and governance frameworks?

3. Literature Review

The CSDDD establishes environmental and human rights obligations for companies and for the first time, businesses in Europe must follow due diligence rules that address these concerns. The TPSDE Facility II, managed by the European Commission's INTPA Unit E2, provides technical support to enhance programming and implementation capacities of EU Delegations and INTPA Headquarters. The EU Delegation in Nigeria has requested an assessment of the cocoa, cattle, rubber, and wood value chains to evaluate their readiness for the EU Deforestation Regulation (EUDR) and the impact of the (CS3D). Mazzoleni and Kløcker Larsen (2024) highlights EU's CSDDD mandates large businesses to consider human rights impacts, requiring companies like LKAB to address effects on Indigenous Sámi rights and reindeer herding in mining areas such as Giron/Kiruna. The (CSDDD), effective July 25, 2024, mandates large companies to embed human rights and environmental safeguards across supply chains and establishes civil liability for harm caused (Peel, 2024) and the directives will push companies to take stronger climate actions and align with the Paris Agreement's goal to limit global warming to 1.5°C (Persefoni, 2024). The EU's new sustainability regulations, including the EUDR, CSRD, and CSDD, require companies to ensure deforestation-free supply chains, disclose environmental impacts, and address human rights risks in their operations and supply chains (Ball, 2024). The International Labor Organization (2016) estimates that forced labor generates around US\$150 billion in illegal profits each year, creating unfair competition for industries and businesses (ILO, 2016). Risi et al. (2023) explores that corporate sustainability has been examined in relation to new institutional theory. Fernández Oms and Jaeggi (2024, September 9) states that as companies globally prepare for compliance, ECOFACT offers a tailored support package, including a rule map and expert consultation, to help businesses understand and implement the directive's complex requirements efficiently. Butt (2023a) examines the complexities of using Artificial Intelligence in administrative decision-making, highlighting the need for ethical and legal considerations. Leite, Koporcic and Markovic (2024) critically examines the CSDDD, highlighting opportunities, challenges, and

contradictions, and offers insights for companies to navigate these issues for sustainable operations. Foley (2024, September 24) explores the IFRS Foundation's sustainability standards, focused initially on climate reporting, are rapidly becoming a global benchmark for corporate sustainability disclosures, endorsed by over 55% of the world's GDP. Butt (2023b) investigates the regulatory frameworks surrounding digital currencies and the role of International Financial Institutions (IFIs) in promoting global collaboration for unified accounting standards. Delogue (2024, August 23) highlight the EU Taxonomy and CSRD are transforming the fashion industry by mandating active sustainability practices, which offer a competitive edge in a market driven by ethical consumer demand. Conference Paper Butt (2024a) examines the critical intersection of the General Data Protection Regulation, 2018 (GDPR) and the EU Artificial Intelligence Act, 2024 (AI Act), marking a pivotal moment in data governance and technological advancement. Nuță et. al. (2024) explores the connection between economic growth and carbon emissions, highlighting that primary industries tend to have a higher carbon footprint and lower energy efficiency than tertiary industries. Conference Paper Butt, J. (2024b) emphasizes the integration of green economy principles into global economic frameworks, highlighting advancements in renewable energy technologies, such as next-generation solar panels and advanced battery storage, as key innovations driving sustainable economic development. Khan et. al. (2024) examines the interrelationship between technological innovation, carbon dioxide emissions, and economic growth in 35 Belt and Road countries from 1985 to 2019. The results suggest that technological innovations drive economic growth and improve environmental quality, while foreign direct investment boosts growth but degrades the environment. TraceX Technologies (2024, October 16) provide a comparative analysis that the European Union Deforestation Regulation (EUDR) targets deforestation prevention with stringent traceability requirements for specific commodities, while the CSDDD takes a broader approach, addressing human rights and environmental risks across entire business operations. When requirements conflict, the EUDR, as the more specialized regulation, takes precedence over the CSDDD. Companies can simplify compliance with both by leveraging digital traceability tools that meet the EUDR's specific needs and support the CSDDD's broader due diligence framework while Meacci (2024, October 8) highlights the difference between CSRD which sets global standards for sustainability reporting, and the CSDDD enforces legal obligations for companies to address human rights and environmental impacts in their value chains and adopt climate transition plans, with civil liability for non-compliance. On 5 November 2024, JBCE and other industry associations called for a competitiveness assessment of the (CS3D), emphasizing its potential impact on businesses with global supply chains, and urged for simplified guidelines, an extended transition period, and harmonization of rules to enhance EU competitiveness and ensure a well-functioning Single Market (Kagawa, 2024). As of October 2024, HREDD laws, including France's Duty of Vigilance Law (DVL) and Germany's Supply Chain Due Diligence Act (LkSG), are being adopted across countries, with the EU's (CSDDD) set to enforce mandatory HREDD requirements for large businesses (Pietropaoli, Elliott & Gonzalez De Aguinaga, 2024). Tiwari, Sharif, Sofuoğlu and Nuță (2024) examines the relationship between green technology innovation,

financial depth, and carbon neutrality in the USA from 1990 to 2021. It finds that green innovation, technological innovation, ICT, and financial depth significantly reduce carbon emissions and ecological footprint, while economic growth increases them, recommending green and financial innovation policies to achieve net-zero emissions and SDG-13. Afrose (2024, October 8) highlights the concern for Bangladesh's garment sector, this directive presents both challenges and opportunities, requiring compliance to avoid penalties while encouraging sustainability-driven innovation and potential market advantages. Nuță, Abban, Ayad and Nuță (2024) highlights that financial development and inclusivity enhance environmental quality in European nations, while human development contributes to higher carbon emissions and ecological footprints, particularly in developing countries. In developed countries, financial development and inclusivity mitigate the negative effects of human development on the ecological footprint. Radjas and Akin (2024) highlights the gaps in the Corporate Sustainability and Due Diligence Directive (CSDDD), particularly its lack of provisions related to private international law, such as choice-of-law rules and jurisdiction, which are vital for access to justice. It suggests that the reliance on public enforcement through national authorities may be a more effective means to facilitate remedy for claimants, addressing the Directive's deficiencies. Johannessen, Jakobsen and Perico (2024) states historically, GHG mitigation focused on energy efficiency and green energy within companies' operations, but transformative action is now required. Addressing consumption-based emissions (scope 3), which often account for 90% of a company's climate impact, involves transitioning the supply chain, modifying product portfolios, and adopting low-impact materials and business models.

There is a notable gap in the literature concerning the practical implementation and impact of the European Union's (CSDDD) across various industries. While the directive mandates that large companies adopt comprehensive climate transition plans, address human rights impacts, and mitigate environmental risks, few companies have developed plans that meet these regulatory requirements. Although existing studies explore the general implications of corporate sustainability, such as the integration of green energy and the necessity of transforming business models to address scope 3 emissions, there is a lack of detailed analysis on how businesses are effectively navigating these challenges. Specifically, the literature lacks in-depth case studies and practical guidance on aligning business operations with the CSDDD's stringent due diligence rules, especially in relation to human rights risks and deforestation regulations. Moreover, while some studies highlight the complexities of the legal frameworks, such as the intersection of the CSDDD with the EU Deforestation Regulation (EUDR), there is insufficient exploration of the real-world application of these laws within global supply chains. Further research is needed to examine how companies can meet these requirements efficiently while balancing economic competitiveness, sustainability, and compliance with evolving international regulations.

In conclusion, while the European Union's (CSDDD) presents a significant step forward in promoting sustainability and human rights, the literature reveals a critical gap in understanding the practical challenges companies face in its implementation. As the regulatory landscape continues to evolve, further

research is essential to provide businesses with the necessary insights and tools to effectively integrate these requirements into their operations. Case studies, industry-specific analyses, and practical frameworks are crucial to help companies not only comply with the directive but also drive meaningful change towards a more sustainable and ethical global economy. Addressing these gaps will help ensure that businesses can navigate the complexities of the CSDDD while fostering longterm value creation and contributing to broader environmental and social goals.

4. The European Green Deal: Objectives and Challenges

The European Green Deal aims for climate neutrality by 2050, but faces challenges in financing, political coordination, and policy implementation across EU Member States. Achieving its goals requires substantial investment, strategic resource allocation, and effective mobilization of private capital (Uzel & Braley, 2024). The Directive aligns with the EU Green Deal's goal of making Europe climate-neutral by 2050. It contributes to this objective by mandating companies to reduce their carbon footprints and minimize environmental impacts throughout their supply chains (Sprih, 2024). The European Green Deal represents a comprehensive strategy by the European Union aimed at transforming its economy to achieve climate neutrality by 2050. Sustainability is becoming a key focus for businesses, driven by the EU's European Green Deal and increasing regulations (Henke, 2024). The Directive supports the EU Green Deal, aiming to make Europe climate-neutral by 2050. It helps achieve this goal by requiring companies to reduce carbon footprints and mitigate environmental impacts across their supply chains and almost 50,000 EU companies will be required to report their environmental impact, enabling consumers and investors to make more sustainable decisions (Schmidt & Farbstein, 2024). The (CSDDD) will soon require large companies to ensure human rights and environmental standards are met across their entire value chains, including indirect suppliers globally (Hultberg, 2024). Central to this ambitious initiative is the commitment to reduce greenhouse gas emissions, enhance biodiversity, promote sustainable agriculture, and transition to a circular economy. The Joint Trade Association Statement (IOGP Europe, 2024, November 5) emphasizes the complexity and potential economic challenges of the (CS3D) under the European Green Deal. It calls for a comprehensive competitiveness assessment to simplify the directive and minimize burdens on businesses, particularly SMEs, and third-country value chain operators. The statement advocates for timely, clear guidance, harmonization of rules, and a coordinated approach to ensure that the directive does not stifle Europe's competitiveness or create excessive regulatory complexity.

The European Union has established a comprehensive timeline for environmental and climate-related legislation, with key initiatives like the Nature Restoration Law and Net-Zero Industry Act set to take effect in 2024. These efforts aim to reduce emissions, promote circular economy practices, improve energy efficiency, and enhance sustainability across sectors. The focus is on transitioning to clean energy, securing sustainable raw materials, setting carbon reduction targets, and fostering partnerships for a green future. These actions, spanning from 2019 to 2024, contribute to significant regulatory proposals and agreements. The European Green Deal lays out a roadmap for economic growth alongside environmental sustainability

to address the climate crisis. Its key goals include improving energy efficiency, increasing renewable energy use, and investing in green technologies and infrastructure. The deal not only aims to combat climate change but also seeks to create jobs and support economic recovery post-COVID-19, aligning environmental goals with economic resilience. However, implementing the Green Deal faces challenges, including the need for coordinated efforts among diverse EU member states with varying economic structures, political contexts, and environmental priorities. Achieving the Green Deal's objectives requires strong governance frameworks and regulatory mechanisms, which can be difficult to establish across such a varied political landscape. Financial constraints may also limit some regions or industries' ability to transition, exacerbating inequalities. The reliance on market-driven solutions poses another challenge, as businesses may resist adopting sustainable practices without clear incentives or accountability measures. To address these issues, integrating the (CSDDD) into the Green Deal's framework could enhance corporate accountability and strengthen public administration's role in enforcing sustainable practices.

5. Overview of the Provisions of (CSDDD)

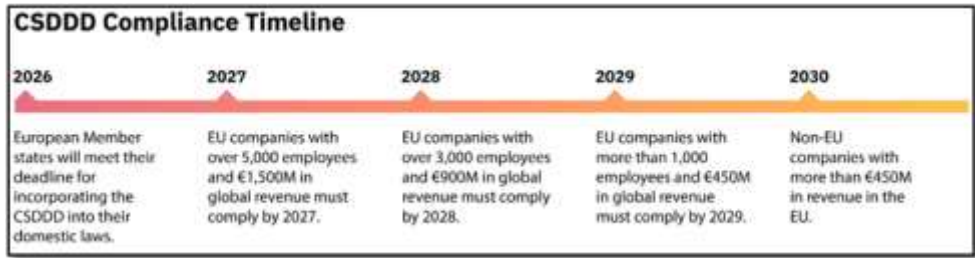
This (CS3D) establishes comprehensive obligations for companies to manage human rights and environmental impacts across their operations, subsidiaries, and business partners. It mandates that companies adopt climate change transition plans aligned with the Paris Agreement. Articles 1 to 3 emphasize the responsibility of companies for non-compliance and the importance of respecting national laws and existing EU regulations protecting human rights and the environment. It applies to large companies, particularly those with substantial turnover or involved in franchising, and outlines the regulatory framework based on operational size and structure. Definitions are provided for adverse impacts on human rights and the environment, and the Directive specifies the role of subsidiaries in fulfilling obligations on behalf of parent companies. Articles 4 to 9 set out harmonized due diligence obligations for companies within Member States, prohibiting divergent obligations while allowing stricter national measures in other areas. Companies must integrate due diligence into their policies, assess risks related to operations and supply chains, and take steps to prevent, mitigate, or remedy adverse impacts. Parent companies can fulfill due diligence for subsidiaries, with all efforts documented for at least five years. Articles 10 to 12 focus on preventing and addressing adverse impacts, including the development of action plans, corrective actions, and ensuring remedies for affected individuals or groups. Articles 13 to 16 emphasize corporate responsibility, stakeholder engagement, and reporting, requiring companies to engage with stakeholders, establish complaints procedures, assess the effectiveness of their actions, and communicate due diligence efforts through annual reports. Articles 17 to 20 introduce measures to support compliance, such as submitting annual statements in a machine-readable format, developing model contractual clauses, and creating platforms to assist companies, particularly SMEs. Articles 21 to 25 cover implementation, including climate change transition plans, designated representatives for compliance, and enforcement through national authorities. Supervisory authorities are given the power to investigate, issue orders, and impose penalties. Articles 26 to 29 focus on enforcement and civil liability, establishing

reporting mechanisms, penalties, and the creation of a European Network of Supervisory Authorities for enhanced cooperation. Civil liability provisions ensure that companies can be held accountable for damages caused by non-compliance. Articles 30 to 36 address additional provisions for protection of whistleblowers, the incorporation of the Directive into public procurement criteria, and the establishment of a committee to assist the Commission. The Commission is tasked with evaluating the Directive's impact and proposing adjustments as needed. Articles 37 to 39 outline the transposition process, requiring Member States to adopt relevant laws by 26 July 2026, with phased implementation from 26 July 2027. Member States must communicate these measures to the Commission, and the Directive will enter into force 20 days after its publication in the Official Journal of the EU. It is specifically addressed to the Member States.

6. CSDDD Roadmap & Climate Action Plans

The CSDDD follows a phased compliance timeline, with deadlines based on company size and revenue. Starting in 2027, the largest companies (over 5,000 employees and €1.5 billion revenue) must comply, followed by others in 2028 and 2029. In 2028, companies with over 3,000 employees and €900 million in revenue must comply, and in 2029, those with over 1,000 employees and €450 million in revenue. Non-EU companies generating over €450 million in revenue in the EU are also affected. The CSDDD requires companies to create climate transition plans with carbon neutrality goals by 2050, including five-year milestones and annual updates. Unlike the CSRD, which only requires disclosure of existing plans, the CSDDD mandates their creation. Companies must ensure accurate carbon accounting for scopes 1, 2, and 3 emissions and implement reliable data systems to track and report progress. Guidance from the European Commission and the UK Transition Plan Taskforce will help companies achieve these objectives.

7. Public Administration Reform: Challenges and Opportunities



Public administration reform is a crucial component in realizing the goals of sustainable development, particularly within the context of the (CSDDD) and the European Green Deal. The German Federal Ministry for Economic Cooperation and Development (BMZ) and the Sustainable Agricultural Supply Chains Initiative (SASI) are supporting innovative solutions for corporate due diligence through a new competition fund (SASI - Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH, 2024). While these initiatives aim to promote corporate accountability and sustainable practices, they also present a series of challenges for public institutions tasked with their implementation. Yeh (2024) explores the challenges businesses face in implementing sustainable governance policies, focusing on the

reconfiguration of global supply chains and the politicization of corporations. One significant challenge is the need for capacity building within public administration. Many public institutions may lack the necessary resources, expertise, and training to effectively enforce the CSDDD, which requires a comprehensive understanding of corporate supply chains, sustainability metrics, and human rights standards. The implementation of the (CSDDD) faces challenges such as inconsistent enforcement, complexities in integrating it with existing legal frameworks, and potential resistance within public administrations. However, these challenges also present opportunities for reform, including promoting transparent governance, fostering inclusivity in decision-making, and driving innovation in public administration. By aligning with the European Green Deal, the CSDDD can enhance sustainable economic growth, encourage greener business practices, and create a favorable regulatory environment that attracts investment and supports sustainability.

8. Enhancing Corporate Accountability in the Context of the CSDDD

The (CSDDD) introduces a significant shift in corporate accountability within the EU by requiring companies to assess and address human rights and environmental impacts across their supply chains. It fosters a culture of sustainability and social responsibility, encouraging transparency, ethical practices, and alignment with the European Green Deal. The directive empowers stakeholders—investors, consumers, and civil society—to hold companies accountable, promoting informed decision-making and public engagement. By mandating due diligence disclosures, the CSDDD drives companies to adopt stronger sustainability practices, boosting their reputation and competitiveness in a sustainability-driven market. Pietropaoli, Elliott and Gonzalez De Aguinaga (2024, October 15) examines the growing implementation of Human Rights and Environmental Due Diligence (HREDD) laws, such as France's Duty of Vigilance Law (DVL), Germany's Supply Chain Due Diligence Act (LkSG), and the EU's (CSDDD). It highlights how businesses, supported by civil society, are transitioning from voluntary to mandatory HREDD practices, reflecting significant changes in corporate behavior and legal compliance. Companies are encouraged to incorporate sustainability considerations into their strategic decision-making processes, thereby aligning their goals with the principles of the European Green Deal. This alignment is essential for fostering innovation and driving economic growth, as businesses that prioritize sustainability are better positioned to adapt to regulatory changes and meet evolving consumer expectations. By embedding accountability into the core of corporate governance, the CSDDD not only enhances the ethical standards of individual companies but also contributes to the establishment of a sustainable economic ecosystem within the EU.

9. Synergies between the CSDDD and the European Green Deal

The (CSDDD) and the European Green Deal are two key EU frameworks that aim to drive sustainable development and corporate accountability. Both initiatives share goals of environmental sustainability, corporate responsibility, and economic resilience. The CSDDD requires companies to assess and mitigate human rights and environmental impacts in their supply chains, aligning with the Green Deal's environmental objectives. By emphasizing transparency and stakeholder engagement, the CSDDD

strengthens the participatory approach of the Green Deal, helping businesses identify risks and opportunities for sustainability. This integration fosters green investments, innovation, and economic transformation, creating green jobs and promoting sustainable industries while contributing to long-term societal and economic benefits.

10. Methodology

This research employs a mixed-methods approach to comprehensively analyze the role of the (CS3D) in fostering public administration reform and enhancing corporate accountability within the context of the European Green Deal. The mixed-methods design allows for a robust exploration of both qualitative and quantitative dimensions of the research problem, facilitating a deeper understanding of the mechanisms and outcomes associated with the implementation of the CSDDD. Initially, a qualitative analysis will be conducted through a systematic review of existing literature, including academic articles, policy papers, and legal texts related to the CSDDD, public administration, and corporate governance. This literature review will help to establish a theoretical framework for understanding the interconnectedness of these elements and identify gaps in the current research. By synthesizing insights from legal analyses and case studies, the study will draw connections between the CSDDD's requirements and their implications for governance structures and corporate accountability practices across EU member states. In addition to the literature review, the research will involve qualitative data collection through semi-structured interviews with key stakeholders, including policymakers, public administrators, corporate representatives, and civil society organizations. These interviews will provide firsthand insights into the perceptions and experiences of those directly affected by the CSDDD and the European Green Deal. Thematic analysis of the interview data will allow for the identification of common themes and patterns, offering valuable perspectives on the practical implications of the CSDDD on governance and corporate behavior. To complement the qualitative findings, quantitative data will be gathered through surveys targeting businesses operating in sectors significantly impacted by the CSDDD. The survey will assess companies' awareness of the directive, their compliance strategies, and the economic outcomes associated with enhanced sustainability practices. Statistical analysis will be employed to identify correlations between compliance with the CSDDD and various indicators of corporate accountability, such as reporting practices, stakeholder engagement, and overall sustainability performance. Ultimately, the integration of qualitative and quantitative methods will enable a comprehensive understanding of how the CSDDD acts as a catalyst for public administration reform and corporate accountability. This methodology will facilitate the development of informed recommendations for policymakers and practitioners aimed at optimizing the implementation of the CSDDD in alignment with the European Green Deal's objectives for sustainable growth. Through this rigorous and multifaceted approach, the research aspires to contribute to the broader discourse on sustainability governance and corporate responsibility in the European context.

11. Analysis of Governance Structures and Accountability Mechanisms

The (CSDDD) offers a significant opportunity to reform governance structures within the EU, particularly in promoting sustainable development and corporate responsibility. The directive also creates a civil liability framework, ensuring that victims of negative impacts can seek justice and that companies are held responsible for any damages (Peel, 2024). By requiring companies to adopt due diligence practices addressing human rights and environmental impacts across supply chains, the CSDDD necessitates alignment between public and private sector governance to ensure compliance. Public administration agencies are tasked with creating transparent frameworks for monitoring corporate behavior, engaging stakeholders, and enforcing sustainability standards. The directive fosters a multilayered accountability system involving both public and private sectors, with robust reporting and transparency practices. This proactive approach aims to prevent risks, close regulatory gaps, and strengthen corporate governance, ensuring that businesses align with the broader goals of the European Green Deal. Ultimately, the CSDDD empowers public institutions to lead in promoting sustainable practices and positions EU governance as a global leader in corporate accountability and sustainability.

12. Economic Outcomes of CSDDD Implementation

The implementation of the (CSDDD) is expected to generate significant economic benefits by promoting sustainability in corporate practices. It will lead to more resilient and ethically sound supply chains, reducing risks such as labor disruptions, environmental penalties, and reputational damage. Companies that adopt CSDDD requirements will experience greater operational stability and efficiency, potentially lowering environmental impacts and improving competitiveness in a sustainability-driven market. The directive also fosters innovation in green technologies and practices, creating growth opportunities for businesses specializing in sustainability. By driving investments in renewable energy, eco-friendly production, and sustainable supply chain management, the CSDDD helps align private sector efforts with the EU's Green Deal targets. It will also influence market trends, attracting investors and consumers who prioritize environmental, social, and governance (ESG) standards. Additionally, the CSDDD could improve labor practices, enhancing productivity and job stability while creating new opportunities in green industries, contributing to economic growth and a sustainable, low-carbon economy.

13. Case Studies: CSDDD in Action

Case Study 1: Germany's Approach to CSDDD and Corporate Accountability

The introduction of Germany's Supply Chain Act (LkSG) in 2021, Canada's Bill S-211, and the European Union's (CS3D) in 2024 marks a significant evolution in global supply chain regulation. These initiatives, inspired by the UN Guiding Principles on Business and Human Rights, emphasize corporate responsibility for human rights and environmental impact throughout supply chains. Germany's LkSG, which targets large corporations and requires them to implement comprehensive due diligence practices, serves as a national model. The CSDDD, which expands on this framework, requires EU-based companies to assess and address adverse impacts within their supply chains, enforce civil liability for non-compliance, and align

business practices with climate commitments. These regulatory advancements signify a shift from voluntary corporate social responsibility towards binding, enforceable obligations, with implications for public administration reform and corporate accountability under the European Green Deal. As the EU continues to refine these frameworks, the CSDDD emerges as a powerful tool in driving sustainable growth and ensuring that corporations align with both social and environmental goal

Case Study 2: Historic Decision on Climate Inaction: ECHR Rules in Favor of Swiss Elders

The European Court of Human Rights (ECHR) has ruled in case “Verein KlimaSeniorinnen Schweiz and Others v. Switzerland” that government inaction on climate change violates fundamental human rights. This groundbreaking decision pertains to a case filed by KlimaSeniorinnen, a group of 2,500 Swiss women concerned about the health impacts of climate change. The Court found that the Swiss government’s failure to sufficiently address climate change, particularly in relation to limiting greenhouse gas emissions, violated the women’s rights under Article 8 of the European Convention on Human Rights (ECHR), which protects the right to private and family life. The decision also affirmed the violation of the right to a fair trial under Article 6. The ECHR highlighted critical gaps in Switzerland’s climate policies, including the absence of a carbon budget to regulate emissions. This ruling is seen as a milestone for climate-related human rights cases and will influence future climate litigation across Europe.

Case Study 3: Portuguese Youth Case Dismissed: Lack of Jurisdiction and Legal Grounds

A case “Duarte Agostinho and Others v. Portugal and 32 others” brought by six young people from Portugal, aged 12 to 24, and was dismissed by the ECHR. The youth, inspired by the devastating 2017 wildfires in Portugal, filed a complaint not only against Portugal but also against multiple European nations, including EU member states and others like Russia. However, the Court ruled the case inadmissible, citing the lack of extraterritorial jurisdiction and the absence of legal action pursued within Portugal itself. This decision was seen as a setback for youth climate activism, often viewed as a “David v. Goliath” struggle against climate inaction.

Case Study 4: French Mayor’s Climate Case Rejected: No Victim Status

In another dismissed case titled “Carême v. France,” Damien Careme, the former mayor of GrandeSynthe, France, filed a complaint regarding the risks posed to his town by rising sea levels. Despite initial victories in France’s Council of State, Careme’s personal case was rejected by the ECHR due to his loss of victim status after moving to Brussels to serve as a European Parliament member. The Court found that Careme no longer had a personal stake in the case, thus rendering his claim inadmissible.

Legal and Political Implications for Climate Litigation

The three cases raise critical legal questions regarding governments’ duties to prevent climate-induced human rights harms, the role of international law (such as the Paris Agreement), and the scope of who can seek redress for climate-related violations. While the European Convention does not explicitly mention climate change, the Court has previously ruled that a “healthy environment” is implicitly protected under Article 8. The ruling in favor of KlimaSeniorinnen reinforces the Court’s position that states are obligated

to protect individuals from climate impacts. This decision is viewed as a significant step in advancing climate justice across Europe, with broader implications for future climate lawsuits in member states, including Austria, Germany, Italy, and Norway.

14. Policy Implications and Recommendations

The (CSDDD) is central to the EU's commitment to sustainable development and has significant implications for both public administration and corporate governance. Key policy implications include the need for stronger administrative oversight to enforce due diligence obligations, particularly in human rights, environmental impact, and supply chain transparency. Public agencies must adapt their governance structures, which may require increased funding, training, and inter-agency cooperation to effectively monitor corporate compliance and ensure alignment with the European Green Deal goals.

To maximize the CSDDD's effectiveness, EU policymakers should consider a phased implementation strategy, allowing both public institutions and corporation's time to adjust to new compliance and reporting standards. This phased approach could include pilot programs, regulatory refinement, and clear guidance for corporations on best practices in sustainability and accountability. Additionally, incentives like tax breaks or grants could encourage corporations to exceed the minimum requirements. Public disclosure mandates could further promote transparency and accountability by allowing stakeholders to track corporate progress. Another key recommendation is the creation of EUwide digital platforms and databases to enhance data-sharing and transparency across member states. These platforms would support real-time monitoring of corporate compliance, simplify reporting for multinational corporations, and foster collaboration between governments and businesses. Digital solutions would also streamline administrative processes and improve data-driven decision-making. Lastly, to ensure the CSDDD supports the European Green Deal, stronger public-private partnerships are crucial. By encouraging joint initiatives on sustainable practices and ethical supply chains, the EU can leverage corporate innovation while maintaining accountability. These collaborations could focus on developing sustainable technologies and addressing social justice within supply chains, reinforcing the EU's leadership in sustainable governance and corporate responsibility.

15. Conclusion and Future Directions

In summary, the (CSDDD) stands out as a pivotal mechanism in the European Union's quest for sustainable growth, acting as a catalyst for significant reforms in public administration and enhancing corporate accountability. The interplay between the CSDDD and the European Green Deal is crucial, as it reinforces the notion that accountability for environmental and social impacts is essential to achieving the ambitious objectives set forth by the Green Deal. By fostering a culture of corporate responsibility and reforming public administration to effectively implement these initiatives, the EU can navigate the complex challenges that accompany the transition to a sustainable economy, making substantial progress toward both environmental and economic goals. The CSDDD transcends the role of a mere regulatory tool; it embodies a transformative initiative aimed at reshaping corporate governance in Europe. By mandating

robust due diligence practices, the directive enhances corporate accountability while simultaneously spurring necessary reforms in public administration. This comprehensive approach emphasizes the integration of sustainability into the core operations of businesses, a vital step toward achieving long-term economic growth that is both equitable and environmentally responsible. The practical impact and interaction of the EU's various financial sector regulations are yet to be fully understood, though upcoming EFRAG standards may clarify their interconnections (Savourey & Litwin, 2024). Investors' sustainability due diligence may be influenced by CSDDD-aligned portfolio companies and SFDR reporting requirements. In two years, the Commission's report under Article 36 of the CSDDD will review whether additional due diligence is necessary for financial firms, likely prompting close examination. The CSDDD marks a shift towards mandatory corporate responsibility, with implications for human rights and environmental standards across industries. However, concerns exist over potential "tick-box" compliance, corporate influence on policy, and power imbalances in supply chains, highlighting a need for further research on sustainability impacts, value chain transformations, contract-based shared responsibility, and the role of government intervention (Leite, Koporcic & Markovic, 2024). As businesses adjust to the CSDDD, they are set to play a key role in advancing the European Green Deal's objectives. The success of this directive depends on effective implementation and active engagement from all stakeholders, highlighting the need for collaboration between public administration and the private sector. Future research should focus on several areas to enhance the CSDDD's impact. These include examining its effects on corporate practices, identifying best practices in public administration reform to support the CSDDD and Green Deal, and studying the role of stakeholder engagement in influencing corporate behavior. Researchers should also consider the evolving global challenges of climate change and social inequality, as well as the impact of emerging technologies, global supply chain shifts, and changing consumer behaviors on sustainability practices in Europe. In conclusion, the CSDDD and the European Green Deal offer promising synergies for sustainable growth, driving corporate accountability and public administration reforms. These frameworks foster collaboration and align economic development with environmental stewardship, making them essential for advancing the EU's sustainability and resilience goals. The CSDDD's focus on corporate accountability and sustainable business practices is expected to generate positive economic outcomes, such as stable supply chains, increased competitiveness, and job creation. By integrating sustainability into economic growth, the CSDDD supports a more resilient and inclusive European economy.

16. Research Findings

Q: How does the implementation of the (CSDDD) influence public administration reforms in EU member states, particularly in terms of governance structures and accountability mechanisms?

A: The implementation of the (CS3D) has significant implications for public administration reforms in EU member states, particularly in governance structures and accountability mechanisms. The directive requires companies to address human rights and environmental impacts within their operations and

supply chains, prompting public administrations to adapt by strengthening their oversight roles. This includes monitoring corporate activities, assessing compliance with sustainability standards, and enforcing due diligence obligations. As a result, public institutions must restructure, potentially creating new regulatory bodies or expanding existing ones to handle these responsibilities effectively. A major impact of the CSDDD is the enhancement of accountability mechanisms, ensuring both public and corporate sectors adhere to transparency and reporting standards. Public administrations must develop clear procedures to monitor and enforce compliance, which fosters greater accountability and transparency. This approach encourages businesses to take responsibility for their social and environmental impacts, helping to build public trust in corporate sustainability efforts. To implement these reforms, public administrations may need to invest in digital tools for monitoring and compliance, such as centralized reporting platforms. These tools can streamline data sharing and help track due diligence across different jurisdictions, making it easier for multinational corporations to comply with regulations. Furthermore, collaboration with stakeholders like civil society, businesses, and international organizations is essential to ensure that sustainability and accountability standards are met. The CSDDD also promotes public sector reforms by introducing incentives for businesses that exceed basic compliance standards. Policymakers may offer tax breaks or other rewards to companies that demonstrate exceptional commitment to sustainability. These reforms enable public administrations to better integrate sustainability goals into national and EU policies, further aligning public sector priorities with global sustainability targets.

Q: In what ways can the CSDDD enhance corporate accountability among businesses operating within the framework of the European Green Deal, and what economic outcomes can be anticipated as a result of these enhanced practices?

A: The (CSDDD) strengthens corporate accountability by setting clear sustainability standards within the European Green Deal framework. It requires businesses to conduct thorough due diligence on their operations, focusing on human rights, environmental impact, and supply chain transparency. This ensures companies are held accountable not only for their direct activities but also for the broader effects of their supply chains, promoting a culture of responsibility and transparency in corporate governance. As a result, businesses that embrace these sustainability practices can improve their competitiveness, attracting investors and stakeholders who prioritize environmental, social, and governance (ESG) values. The growing demand for ethical business practices can spur innovation, allowing companies to tap into emerging green markets. By addressing risks such as climate change, social inequality, and supply chain disruptions, businesses can also create more resilient operations and reduce long-term costs. The directive is expected to generate new job opportunities, particularly in sustainability-focused sectors like clean technologies and ethical supply chains, which align with the European Green Deal's low-carbon economy goals. This shift not only enhances corporate accountability but also supports sustainable economic growth, innovation, and resilience, ultimately contributing to a more sustainable and inclusive European economy.

Q: What synergies exist between the CSDDD and the European Green Deal that can foster sustainable economic growth, and how can these synergies be effectively leveraged through public policy and governance frameworks?

A: The (CS3D) and the European Green Deal present strong synergies that support sustainable economic growth within the EU. By emphasizing corporate accountability on human rights, environmental impact, and supply chain transparency, the CSDDD complements the Green Deal's goals of climate neutrality, carbon reduction, and promoting sustainable practices across industries. Both initiatives aim to transform the European economy by encouraging responsible corporate behavior, environmental stewardship, and social justice. A key synergy is the shared focus on accountability and transparency. The CSDDD's requirement for companies to assess and address environmental and social risks aligns with the Green Deal's push for sustainable business practices. By holding businesses accountable for their impact, the CSDDD supports the Green Deal's vision of a circular economy and carbon neutrality, while the Green Deal provides the broader framework for implementing sustainability goals. Public policy and governance are critical in leveraging these synergies. Effective implementation of both frameworks requires collaboration between public and private sectors. Regulatory reforms can help integrate the CSDDD into governance structures, while governments can offer support to businesses through guidance and incentives, such as tax breaks, to exceed sustainability standards. Additionally, prioritizing transparency through digital tools and centralized reporting mechanisms can simplify compliance and monitoring, especially for multinational companies. Public-private partnerships also play a significant role in amplifying the impact of these synergies. Collaborative initiatives focused on sustainable innovation, green technologies, and ethical supply chains can accelerate progress toward the Green Deal's objectives while fostering inclusive economic growth. By aligning the CSDDD with the Green Deal, both frameworks can work together to create a more sustainable and prosperous Europe.

17. Summary of Recommendations

The (CS3D) and the European Green Deal offer complementary synergies that foster sustainable economic growth within the European Union. The CSDDD's focus on corporate responsibility in areas such as human rights, environmental impact, and supply chain transparency aligns well with the Green Deal's goals of achieving climate neutrality, reducing carbon emissions, and promoting sustainable practices across sectors. Together, these initiatives aim to transform the European economy by encouraging responsible corporate behavior, environmental protection, and social equity. A central synergy between the two frameworks is their emphasis on accountability and transparency. The CSDDD's requirement for companies to evaluate and mitigate environmental and social risks is directly in line with the Green Deal's advocacy for sustainable business practices. Holding companies accountable for their environmental and social impacts supports the Green Deal's objective of creating a circular economy and achieving carbon neutrality. In turn, the Green Deal offers a comprehensive roadmap to guide the

implementation of the CSDDD's sustainability goals. Public policy and governance play a crucial role in leveraging these synergies effectively. Successful implementation of both frameworks depends on collaboration between the public and private sectors. Regulatory reforms can help embed the CSDDD into national and EU governance structures, with governments providing support to businesses through guidance, incentives (e.g., tax breaks), and frameworks that encourage adherence to higher sustainability standards. Additionally, prioritizing data transparency through digital tools and centralized reporting mechanisms can streamline compliance and monitoring, especially for companies with multinational operations. Public-private partnerships are essential for amplifying the impact of these synergies. Joint initiatives that focus on sustainable innovation, green technologies, and ethical supply chains can accelerate progress toward the Green Deal's goals while promoting inclusive economic growth. By aligning the CSDDD with the Green Deal, both frameworks can work together to foster a more sustainable, resilient, and prosperous Europe.

18. Future Directions for Research Future research should target several key areas to enhance understanding of the CSDDD's effects. Longitudinal studies are needed to evaluate the long-term impacts of the CSDDD on corporate behavior and public governance across various EU member states, identifying both best practices and challenges in implementation. Comparative analyses between countries that have fully adopted the CSDDD and those that have not could provide insights into the factors that promote or impede sustainable growth. Additionally, research should investigate the role of stakeholder engagement and public participation in governance processes influenced by the CSDDD, examining how these elements affect policy effectiveness and accountability. Finally, adopting interdisciplinary approaches that incorporate economic, environmental, and social dimensions can enrich discussions on sustainable development, offering a holistic framework to assess the CSDDD's contributions to the European Green Deal. These research directions will not only aid policymakers and practitioners but also advance the academic discourse on corporate accountability and governance reform.

19. Limitations

One limitation of the research article is the challenge of assessing the real-world effectiveness of the CSDDD before its full implementation in 2027. Since the directive is still in the process of being adopted and implemented, empirical data on its impact, particularly on corporate behavior, public administration reforms, and alignment with the European Green Deal's goals, is limited. Additionally, variations in national interpretations and the complexity of aligning corporate and public sector practices across different EU member states may result in uneven outcomes, further complicating the assessment of its overall success. Furthermore, the research may not fully capture the potential unforeseen challenges posed by evolving global supply chains, technological changes, or shifts in consumer behavior, which could influence the directive's effectiveness in driving sustainable growth.

Declaration of Conflicting Interests

The author declared no potential conflicts of interest with respect to the research, authorship, and / or publication of this article.

Disclosure statement for AI Utilization in Research

This research recognizes the use of AI tools solely for language enhancement and standardizing terminology. All AI-generated outputs were thoroughly reviewed and verified to maintain accuracy, originality, and compliance with the research objectives and ethical standards.

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Ethics Declarations

Since this study is based on a review of existing literature, ethical concerns were primarily addressed through proper citation and acknowledgment of the original authors' contributions. Plagiarism was strictly avoided, and all references were appropriately cited in line with academic standards.

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