Pázmány Péter Catholic University
Faculty of Law and Political Sciences
Doctoral School

The sustainability and ESG legal and eco-centric management possibilities in light of the concept of certain non-corporate organizations

Theses of the doctoral dissertation

dr. Bartl Bálint

Supervisor:
Tahyné Dr. Kovács Ágnes
associate professor

Budapest
2026

Tartalom

I. Scientific results of the research

In my doctoral dissertation, I examined the eco-centric management systems and the theoretical and practical operational possibilities related to ESG of specific non-corporate organizations.

As a result of my research, it can be concluded that the sustainability and eco-centric management systems appearing in the doctoral dissertation go beyond the corporate sphere and exert a strong influence on the legal and organizational structure of the non-corporate organizations analyzed in the framework of the dissertation.

A contrario, it can also be stated that sustainable institutional operation transcends the boundaries of mere self-regulation, in connection with which organizational operational and regulatory documents and tools must be harmonized with mandatory normative tools. Systems based on voluntary compliance (e.g., CSR) are being replaced by mandatory regulatory methods (e.g., ESG), in which context legal science is faced with the noble task of developing and defining the norm-following rules for organizations that do not fall under the scope of mandatory regulation but wish to join voluntarily.

It can be stated that legal guarantees related to sustainability regulation cannot exclusively mean compliance with mandatory norms, but must create a synergy with the rules of voluntary compliance.

It can be established that the sacred nature of ecclesiastical organizations does not preclude them from introducing an eco-centric management system or acknowledging the norms of ESG as binding upon themselves.

The protection of our environment and the prevention of pollution are moral obligations that represent both a task and a challenge for ecclesiastical and university bodies. The tools of legal and organizational self-regulation, and thus the introduction of an eco-centric management system, can be an effective direction for fulfilling this obligation.

The prominent role of university organizations should be specifically mentioned, as their role in knowledge transfer also shapes the perspective of future generations, so the requirement of sustainable operation entails extraordinary responsibility in their case.
Compliance with the voluntarily undertaken 'mandatory' rules of ESG can serve as a useful pattern for other corporate organizations that are not the focus of my research, taking into account the different characteristics of these organizations. However, an important analytical question is how ESG systems can be adapted to the operation of non-corporate organizations with a special legal status and structure.

I. 1. Theses of my doctoral dissertation, practical applicability

For the reasons explained, I would highlight the following findings, results, and theses:
In eco-centric management, the personal scope is increasingly expanding, providing a promising basis for confirming the hypothesis regarding the integration of non-corporate organizations.

It should be highlighted that the ESG-related and other sustainability-related operations of non-corporate organizations 'expect' similar criteria from the given organization, in which the introduction of the EMAS system is a good starting point.

An important finding is that in various systems, the organization has its activities evaluated by an auditor (internal or external) under an agency relationship. The auditor provides effective proposals and advice, whether it is about introducing a standard, integrating the EMAS system, or performing ESG-related tasks. The definition of the auditor as personal scope under EMAS shows a close relationship with the rules and raison d'être of ESG contributors (e.g., ESG advisor or ESG rater), as explained.

Looking at the arc of the doctoral dissertation, it can be concluded that self-regulation and CSR are most developed in terms of labor law regulations. Considering that supervisory board participation also includes the 'participation' of employee representatives, the 'transposition' of the legal institution concerning the "election and recall of employee delegates" under the Civil Code into the founding documents of companies wishing to join EMAS is justified to avoid future legal disputes and unclear situations. In connection with the aforementioned thought, I establish that in eco-centric management systems and ESG rules, employees, i.e., persons belonging to the organization, play a significant role, and shaping the perspective of this group of subjects is highly emphasized.

Examining the norms of eco-centric management in the church, it can be stated that the sacred nature of canonical legal entities distinguishes them from their secular counterparts. However, this premise is not an obstacle to introducing an eco-centric management system, such as the EMAS system or the ISO international standard, or operating according to ESG under the framework of self-regulation. The voluntary compliance with ESG norms can also be associated with this finding.

From the nature related to the legal personality of the ecclesiastical organizations appearing in the dissertation arises the theoretical possibility of participating in a self-regulatory system and introducing an eco-centric management system. Considering the dissertation as a whole, I believe it is not an exaggeration to confirm the hypothesis that the church – examining the possibilities of legal-regulatory implementation – can adopt documents and norms with binding force regarding its organizations related to sustainability.

It can be stated that one of the greatest benefits of the ISO 14001 standard is that a unified language is beginning to form in the field of eco-centric management (cf. what was described in connection with the concept of the organization). This statement is proven by the fact that standards played a prominent role in all non-corporate organizations examined in the dissertation and all analyzed systems. It is also clearly justifiable that the introduction and effective application of an eco-centric management system or possibly a standard does not mean the standardization of religious procedures in an ecclesiastical organization. In this case, authentication aims at how well such a system fits the characteristics of the given organization, but it cannot extend to the level of religious procedures, as that would violate church integrity.

Given that auditing activities are of paramount importance in the systems I analyzed, it can be stated that if a state develops its own eco-centric management system, its auditors are better able to identify with national regulations, know them better, and thus their work can be more effective. A clear conclusion can also be drawn that the audit activity of the EMAS system can effectively facilitate an organization's ESG-based risk analysis.

The publication of the ESG report is an excellent opportunity to communicate ESG activities to the public. It should also be noted that this public information is connected in many respects whether to the publication of the environmental statement created under the previously outlined EMAS system or to the public availability of the sustainability strategy of ecclesiastical or university organizations. However, it should be emphasized that while the latter is realized within the framework of self-regulation, the publication of the ESG report already represents a mandatory, cogent, normative obligation. Informing the public is extremely important not only for organizations mandatorily falling under the scope of ESG but also for organizations voluntarily undertaking data provision, which is realized in the ESG system through the publication of the report, and in other regimes (for example, in the case of EMAS) through the disclosure of other documents.

In the scope of the basic principles of ESG, it can be stated that, clearly, they were defined in the ESG Act with a sufficient level of abstraction, thus they do not exclusively represent an obligation towards corporate organizations. I also establish that it is justified to implement these principles into the organizational culture of both non-corporate organizations I examined, provided that these organizations voluntarily subject themselves to ESG-based operation. Analyzing the principle of materiality, it can be stated that the Hungarian ESG regulation broke with the principle of double materiality, which facilitates compliance with the basic principles of ESG within the framework of voluntary legal compliance.

Considering my dissertation as a whole, my unequivocal position is that the concept of corporate social responsibility in the ESG Act, with regard to responsibility, can be extended by analogy to the operation of certain non-corporate organizations, and thus to a university.

I believe that every document I examined in the framework of the dissertation is indispensable in sustainable university operation, however, the sustainability strategy – primus inter pares – stands out among the other regulatory documents. One of the main reasons for this is that while other documents (e.g., organizational and operational regulations, institutional development plan) indirectly serve sustainability, the sustainability strategy can directly define the sustainability objectives of the given institution.

It is important to establish that the quality assurance policy shows similarities with the sustainability statement from several perspectives, whether in terms of publicity or the scope of those to be involved.

It is necessary to mention the justification of establishing a complaint handling system at the university, which – following the pattern of the ESG Act – allows students, teachers, employees, and everyone else to report social responsibility and environmental risks, or violations of these obligations.

Finally, a possible direction for shaping legal regulation could be if members of the university sector were to prepare an ESG report according to Hungarian law, during which the disclosure, (pre-)auditing, and certification would not be omitted.

II. Basis of the research

In my doctoral dissertation, I undertake to examine – primarily and among other things – from a legal point of view what eco-centric management systems and trends have emerged in recent decades, and how the good practices of these methods can be 'transposed' and applied in the operation of certain non-corporate organizations. The two non-corporate organizations I analyzed are none other than:

– specific church bodies, and
– the university sphere.

The reason for my decision regarding the examination of these two bodies is to be found in the fact that both – using a legal technical term in this introductory-methodological chapter – legal subjects possess a special organizational and regulatory structure. It should also be highlighted that they participate independently in economic processes, which also places environmental responsibility upon them. I also find it exciting that when examining major polluters, these two legal subjects do not primarily come to mind, so I strive to prove the environmental burden caused by the examined legal subjects, as well as the necessity of preventing, avoiding, and mitigating this activity.
It is true for both organizations that their energy and resource utilization is outstanding, and they have their own real estate portfolio and infrastructural network. The mentioned factors also justify their examination. I would also highlight that both legal subjects carry out their activities in the public interest; while ecclesiastical bodies fulfill a faith-religious function, universities act for the public good through their significant role in knowledge transfer. In the analysis and research of environmental topics, the public interest also appears, so my research questions can be linked to the mentioned organizations at this point as well.

II. 1. Research methodology

My research methodology in the major part of my dissertation is based on secondary research; I wish to review, analyze, and evaluate the presented topics along the lines of existing literature sources, legislation, public law organizational regulatory tools, EU and international legal sources, legal dogmatic concepts, and principles, by contrasting them. In many places, besides the domestic and international legal regulation, I cover the possible internal 'rulemaking' possibilities of various organizations. The results obtainable from this examination are analyzed from a systematic perspective in the context of effective regulation, constantly keeping in mind the boundary between self-regulation and mandatory regulation.

However, my doctoral dissertation also features my primary research results, which I collected through personal experience during my research trip to Germany. Within the framework of this study trip, I examined in detail church initiatives in Berlin related to sustainable communities, subsidiarity, and established good practices.

II. 2. My research hypotheses and the analyzed methods, areas, title selection

II. 2. 1. One of the main questions of my research is whether the mentioned systems – popular mainly among profit-oriented organizations – can be transposed into the operation of the non-corporate organizations I analyze, especially ecclesiastical and university organizations, specifically concerning eco-centric management and sustainability self-regulatory tools.

The central analytical core of my doctoral thesis is not the analysis of mandatory regulation, but the possibilities and management methods of self-regulation.

II. 2. 2. In connection with the aforementioned train of thought, it is to be examined how the results of mandatory legal regulation of sustainability and the systems of self-regulation affect the internal and external organizational documents and rules of the examined organizations, and furthermore, how the individual goals of sustainable development appear in this context.

II. 2. 3. In connection with this, it is also justified to analyze how legal, organizational, and management characteristics affect the adaptability of ESG and eco-centric management rules in ecclesiastical organizations and higher education institutions.

During my primary research, I primarily analyze German examples, from which – I believe – significant regulatory and structural conclusions can be drawn for the establishment of sustainability and eco-centric management systems of non-corporate organizations found in our country. The main reason for analyzing the German examples is that in countries located west of our country, we can find mature practices regarding eco-centric management systems. In addition, an abundant source material and decades of practical experience are available in the field of German sustainability and eco-centric management results.

II. 2. 4. A significant question is whether, despite the different legal statuses and organizational characteristics of ecclesiastical organizations and higher education institutions, common organizational and management characteristics can be identified that enable the adaptation of eco-centric management and ESG practices established in the corporate sphere.
Given that my thesis focuses on the examination of the possibilities of self-regulation rather than mandatory regulation, the synergy and complementary normative system between self-regulation and mandatory regulatory methods are also the subject of my research.

III. Aim of the research

The starting point of my research primarily concerned the relationship between self-regulation and mandatory regulation, the transition of the regulatory method. For this analysis, I selected specific eco-centric management systems. Thus, the EMAS and ISO systems, as well as the ESG system, became the focus of my investigations. The main questions of my research aimed at how the rules and good practices of the mentioned systems can be utilized in the legal and organizational regulation of the non-corporate organizations I selected, particularly ecclesiastical and higher education institutions, after reviewing the various legal and application possibilities. During this analysis, I also sought an answer as to how the goals to be achieved by the SDGs 2030 appear in the practical operation and regulatory systems of the individual organizations.

III. 1. Relationship between eco-centric management systems and ESG

For the theoretical foundation of the analysis, it was necessary to present the theoretical development of sustainability, EMAS, certain ISO standards, and ESG. It also seemed justified to define the creation-protection perspective of eco-centric management starting from the 'stripped-down' thought of human actions, as well as to review the foundations of organizational structures in light of the polluter pays principle.

Undoubtedly, the significance of various eco-centric management systems has increased in the 21st century, which is accessible not only to the competitive sector but also to the institutions of non-corporate organizations. For this reason, I also sought results regarding the detailed examination of the EMAS system, its comparison to ISO standards, and its connection to ESG. It can be stated with certainty that voluntary adherence, and thereby organizational self-regulation, ensures a strong impact, norm-following significance, and sustainability effort in all three systems. Regarding EMAS and ISO standards, this assumption is self-evident, as the basic norms of the systems are not composed of cogent provisions, and concerning ESG, the legislation itself ensures that the commitment to follow the established legal rules is realized voluntarily, in a unilateral legal declaration or contract. At this point, the eco-centric management systems I outlined (and in this thought I also include ESG in this circle) are connected from the perspective of the impact of the norm on self-regulation.

III. 2. My de lege ferenda proposals

III. 2. 1. I formulated an opinion from a codification perspective – de lege ferenda – in connection with the energy audit showing a close relationship with EMAS. In this circle, I proposed expanding the personal scope at the legislative level, in harmony with the circle of organizations I presented. I also note in a practical sense that I consider it justified to subject the mentioned organizations to the statutory auditing activity as it is to be reflected at the legislative level.

III. 2. 2. My national – de lege ferenda – legislative proposal related to the EMAS system would broaden the regulatory scope of the Environmental Protection Act from a codification perspective by creating a flexible reference, facilitating navigation among environmental regulatory tools.

III. 2. 3. I made de lege ferenda proposals regarding the future mandatory application of university ESG reports. Within the scope of these proposals, I stated that universities have a strong internal regulatory structure, to which specific internal documents (for example, sustainability strategy, institutional development plan) are linked. The mentioned documents can easily facilitate self-regulatory efforts and the accession processes of eco-centric management systems within the framework of the effective higher education normative system.

In connection with joining the ESG system, organizational and management characteristics (for example, the participation and education of organization members; decisions of governing bodies; public procurement practices) can also be identified, which prove indispensable in effective legal and organizational compliance.

III. 2. 4. Adding to this thought – de lege ferenda – the amendment of the effective regulation of ESG may also be justified, establishing divergent rules for certain legal institutions (for example, facilitating the preparation of the ESG report, the separate certification procedure of the questionnaire, or the sustainability due diligence obligation, as well as through the complaint handling system) that do not exclusively address normative obligations to companies and do not establish various rights only with respect to this circle of subjects.

III. 3. Characteristics of non-corporate organizations, the question of voluntary legal compliance

In my doctoral dissertation, I covered the analysis of the regulation describing the legal status of domestic ecclesiastical organizations, the analysis of the transposition of Western (German) examples, as well as the application possibilities of standards that have now spread worldwide among ecclesiastical organizations.

I believe that if the demand of ecclesiastical organizations analyzed in this dissertation to introduce and comply with eco-centric management increases, it may demonstrate a strong sense of social responsibility, and it is in line with the trend already observed in market companies that organizations must also follow certain social responsibility principles and requirements. In this circle, legal review may also be necessary, during which different rules can be established specifically for church organs as well, helping the introduction of eco-centric management.

In my doctoral thesis, I present that a state can develop its own system similar to the German 'green rooster', specifically 'designed' for ecclesiastical legal entities. These systems can contribute not only to the commitment towards future generations but also to the responsibility for creation, which is also a prominent mission of the Church.

It can be stated that the divergent regulatory characteristics of the non-corporate organizations I analyzed do not prevent the organizational integration of eco-centric management (EMAS, ISO standards, ESG); however, these different characteristics are precisely of such significance that I would find it difficult to make a uniform 'transposition' proposal for all corporate organizations based on my findings.

III. 4. Normative frameworks of ESG, ESG relevance of non-corporate organizations

In the dissertation, I describe in detail the analysis of domestic and international rules of ESG, putting them in parallel with the structure and application possibilities of non-corporate organizations, frequently presenting scientific viewpoints on this topic as well.
Regarding ESG, my main research focuses on university operation, as I believe the university sphere is closest to the 'target audience' of ESG regulation in terms of environmental, social, and governance characteristics. However, it is justified to emphasize that ESG-compliant operation is also open to ecclesiastical bodies, which I strive to prove at numerous points in connection with the eco-centric operation of the mentioned legal subjects.

It should be noted that it is also advisable to bring the activity level of the mentioned organizations closer to ESG norms because – I believe – in the coming period, non-corporate organizations will also increasingly face ESG-related data needs and compliance requirements, which will arise not only from their 'clients' but also from various social groups and economic organizations. The main reason for this is that the significance of voluntary regulatory mechanisms, and thus CSR, is becoming increasingly obsolete, which signifies real ground-gaining and cogency for ESG norms.

IV. List of publications

- Bartl Bálint: The role of (crisis) adjudication in the circular economy: Its effect on the division of tasks among the state, the local government, and the private sphere. In: Bándi Gyula – Pogácsás Anett (eds.): ‘Law in Times of Crisis’ – ‘Jog válság idején’: Selected doctoral studies – Válogatott doktorandusz tanulmányok. Budapest, Pázmány Press, 2023. 235–249
- Bartl Bálint: New directions of liability for defective products. Fontes Iuris, 2023/2–4. 24–30.
- Bartl Bálint: New directions of the changing regulation of liability for defective products on the scale of European Union legislation. Iustum Aequum Salutare, 2025/1. 157–171.
- Bartl Bálint: Examined application possibilities of eco-centric management at church organizations based on German examples. In: Bándi Gyula – Pogácsás Anett (eds.): ‘Stability and adaptability’ – ‘Állandóság és alkalmazkodás’: Selected doctoral studies – Válogatott doktorandusz tanulmányok. Budapest, Pázmány Press, 2023. 153–169.
- Bartl Bálint: Certain private law perspectives of eco-centric corporate management systems. In: Bándi Gyula – Pogácsás Anett (eds.): ‘A tudomány kertjéből’: Válogatott doktorandusz tanulmányok. Budapest, Pázmány Press, 2022. 11–27.
- Bartl Bálint: Eco-centric management systems in canon law. In: Badacsonyi Zoltán (ed.): Betű és lélek 3: „Istenben bízzunk!”. Budapest, Petrecz Sándor Alapítvány, 2023. 5–27.
- Bartl Bálint: The St. John Paul II Research Institute of Pázmány also participated in the largest domestic scientific-educational festival in 2022. Külügyi Műhely, 5 (1–2), 2023. 509–518.
- Bartl Bálint: On certain questions of pipeline right and public interest right of use. In: Bándi Gyula – Pogácsás Anett (eds.): ‘Variációk jogi témákra’: Válogatott doktorandusz tanulmányok. Budapest, Pázmány Press, 2023. 183–198.

- Horváth Jessica – Bartl Bálint: On certain changes to Act CL of 2016 on the General Public Administration Procedures. Közigazgatási Eljárási Jogi Közlemények, 2021/1. 5–12.
- Bartl Bálint: Domestic integration of the UN's energy and climate policy goals related to sustainable development. In: Sziebig Orsolya Johanna – Tóth Zoltán Balázs (eds.): A klímaváltozás hatásaiból eredő kihívások: Válogatott tanulmányok a globális éghajlatváltozás jogi, politikai, gazdasági és társadalmi vonatkozásairól. Budapest, Külügyi Műhely Alapítvány, 2022. 47–62.
- Bartl Bálint: Sustainability perspectives of the European Union's eco-management and audit scheme. Iustum Aequum Salutare, 2022/4. 111–124.
- Bartl Bálint: Insolvency and creation-protection thoughts in light of the 'polluter pays' principle. Iustum Aequum Salutare, 2024/1. 51–67.
- Bartl Bálint: The sustainable development goals and university governance. In: Bándi Gyula – Pogácsás Anett (eds.): ‘Jog a fenntartható fejlődési célok szolgálatában’ – ‘Law in the Service of the Sustainable Development Goals’: Válogatott doktorandusz tanulmányok – Selected doctoral studies. Budapest, Pázmány Press, 2025. 293–306.
- Bartl Bálint: Greening with circulation. Országút: Művészet Tudomány Közélet, 2024/8. 44–46.