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CSR VS Greenwashing: Where is the limit?

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Corporate Social Responsibility VS Greenwashing: Where is the limit?



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Abstract:

The precise definition of the role of a company is a subject that comes up regularly in my studies, through various concrete topics: human resources, the choice of partners, financial and commercial strategies and even the range of products or services offered by the company. It is from this central question of my degree of Business Administration and Management that my paper started.

Corporate Social Responsibility is a concept that companies apply voluntarily and internally, there are no prerequisites that impose anything on companies. Corporate Social Responsibility is only intended to push these commitments further in directions that have a positive impact on society as a whole. Corporate Social Responsibility is also beneficial to the company, as these socially oriented actions are valued by certain customers, they can help to integrate new segments or attract a new demand. This aspect gives a rise to abuse: lack of transparency, misleading communication, unfulfilled objectives, etc.

This double possibility of interests can blur the real motivations of companies involved in Corporate Social Responsibility and create in consumers or employees doubts about the veracity and underlying intentions of each action. The aim of this research is to determine where the limits are and what criteria must be used for drawing conclusions about the veracity of the actions carried out by companies.

First, this paper establishes our basis through the study of various sources of information, in order to understand deeply our subject and draw conclusions from academic articles, reports from companies, organisations or experts and data available or created through my research.

Secondly, I investigate on the other side of the field, i.e., with the consumers: what are their expectations, the signs that alarm them, their experiences. This step is fulfilled by quantitative research methods, through a survey mainly conducted thanks to online and digital methods.

Finally, as a result, let's propose a solution to this ambivalence, guide to follow in order to help consumers understand what a correct Corporate Social Responsibility is politic and what are the signs of Greenwashing they should be aware of in order to not be manipulated.



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INTRODUCTION

1.1 Presentation of the subject

“A freely competitive market is one in which firms, independent of each other, engage in the same activity and compete to attract consumers.” (European Commission, s. d.)

Competition between companies is a natural phenomenon in the capitalist world of nowadays. To satisfy a demand, it is rare that only one company is on the market. If it is the case, it is called a monopoly which is defined as “A system, established by law or resulting from economic or administrative circumstances, which exempts an individual, a company or a State body from free competition and grants it exclusive rights to manufacture or sell a product or to operate a service (CNRTL, s. d.).

In such a situation the company has a lot of power, customers have only one option and therefore must settle for this proposal in terms of features and price. It is usually when the competition arrives that innovation accelerates, otherwise the monopoly company has no effort to make, being alone involves accessing the entire of its target without difficulties.

In contrast to this concept of monopoly, pure and perfect competition refers to a market in which the number of firms and customers present is so large that drastic differentiation in terms of quality, features or price is almost impossible. “The market is said to be ‘pure and perfect competition’ if several conditions are met. It is assumed that there are a very large number of sellers and buyers, none of whom can influence the market price by their own decisions; the quality of the good is assumed to be homogeneous” (Bienaymé, s. d.).

The intermediate stage is the oligopoly, “A form of market in which a very small number of companies have a monopoly on the supply of a good or service and are thus exempted from free competition” (CNRTL, s. d.) : telephony for example. Since the telephonic offer has multiplied, an acceleration of services was tangible: from 2G to the recent 5G, which allows high-speed Internet connections anywhere and at any time, and increasingly cheaper prices. Obviously, these ameliorations are linked to the arrival on the market of low-cost competitors, such as Yoigo in Spain.

This rivalry applies a competitive effect between companies on the same market. In order to overcome this competition and to do so as well as possible, companies must differentiate and personalize themselves. European Union expresses the consequences of the competitive



context through this next statement. “Competition encourages efficiency and innovation and reduces prices. To be effective, competition requires companies to act independently of each other, and subject to the pressure exerted by their competitors” (European Commission, s. d.).

This competition pushes companies to keep seeking for new answers to the needs of the market, target, consumers, and society as a whole: lower prices, product or service characteristics, speed, no mistakes, customer attention, etc.

Any element that can create a competitive and/or comparative advantage over the other players in the market has to be developed and to put forward as “Industry logic dictates that competitors continuously introduce new versions of their products to the market, so that players who do not play this game find themselves at a disadvantage” (Kandybin and Grover, 2008, p.8).

Different techniques can be used to get to this point. Companies are looking for them to be set up correctly their strategy, these solutions are generally discovered and implemented by the marketing department of the company.

“Marketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large” (Jaworski and al., 2017).

This tool, marketing, has a great impact on the competition. Marketing is used to study and master its target; thanks to this knowledge the company develops more adapted products and services to match the expectations of their customers. Marketing is also interested in increasing satisfaction of its customers to ensure their loyalty to the company.

The concept of Lifetime Value (LTV), which is “the sum of discounted expected profits over the life of the customer” (Vallaud, 2013, p.87), has already been widely published in the form of customer value models.

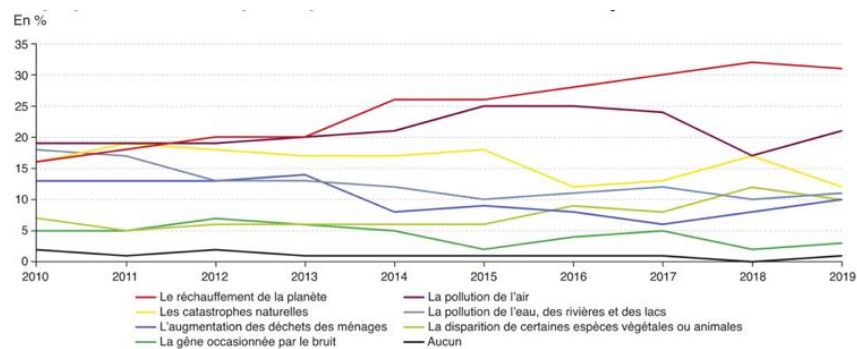
These models assert that retaining customers is less costly than trying to satisfy others. Adding to this is fact the rise in power of the internets since 2000s’ and its possibility of finding opinions and comments from satisfied or unsatisfied users creates another level of satisfaction-seeking in the companies’ strategies. This version of word-of-mouth deviates from the traditional model of the trusted friend to the ambassador customer, unknown but listened to because experienced. Nowadays a well-documented mediocre experience can truly be an obstacle or create a lot of doubts in the purchase decision process of new customers. To create this much sought-after loyalty, marketing tries to understand by studying the opinions and views of the stakeholders involved.

In order to improve and be the best in the eyes of consumers, the company enters in this stage when it looks for the touchpoints of the product or service proposed that the customer values: the current market trends are studied, a competitive watch is carried out. The company

establishes its positioning on the market and develops its products and services according to it. The marketing and communication strategies are then developed to highlight the products and services offered by the company, for example, by emphasizing the specific characteristics they have in relation to the competition, the attractive price or the new technology that must be proposed.

In 10 years, concerns about the environment and its issues have grown. The French Ministry of Ecological Transition states that concern about global warming has increased by 15 percentage points among the French between 2010 and 2019 (Graph 1).

Graph 1: Evolution of environmental concerns in French population



Note : la question posée était : « Parmi les problèmes suivants liés à la dégradation de l'environnement, quels sont les deux qui vous paraissent les plus préoccupants ». Le graphique présente exclusivement le premier choix des enquêtés.

Champ : France métropolitaine.

Source : SDES, plateforme Environnement de l'enquête « Camme » réalisée par l'Insee en novembre 2019

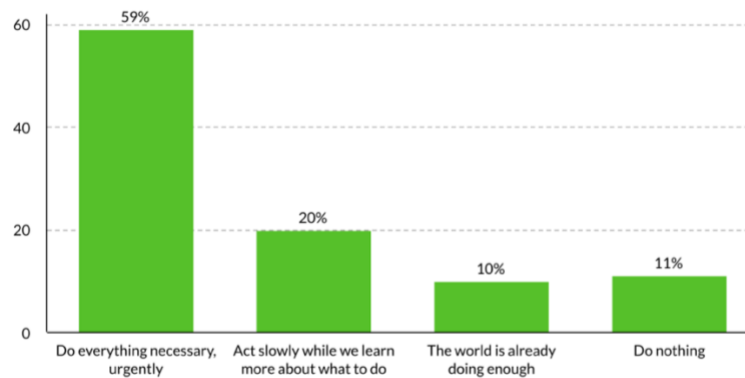
Source: Insee (2019)

Having a look overseas, on the English side of Europe, The National Office of Statistics in United Kingdom states that “Three-quarters (75%) of adults in Great Britain said they were worried about the impact of climate change” (Office for National Statistics, 2021).

European Union Development Program UNDP conducted the largest survey about environmental concerns over a large number of countries representing in proportion the world population. Target was covering 50 countries with over half of the world's population from all sides of the planet (France, Japan, Democratic Republic of Congo, Bhutan for example.)

A majority of the 1.2 million of respondents agree on the necessary and urgent need for an action about the environmental issues actual society is facing. “The results of the survey clearly illustrate that urgent climate action has broad support amongst people around the globe [...] Recognition of the climate emergency is much more widespread than previously thought. We've also found that most people clearly want a strong and wide-ranging policy response.” (United Nations Development Programme, 2021) (Graph 2).

Graph 2: Urgency of response among believers in the Climate Emergency



Source: United Nations Development Programme (2021)

These three sources of information, covering various countries and parts of the world, show us that the world's population is concerned about the environmental issues humanity is facing. Companies are also understanding this concern. Forbes magazine (Butler, 2018) reveals through a 2017 study conducted by Cone Communications that:

- 92% of consumers will be more likely to trust a company that supports social or environmental issues.
- 88% will be more loyal to a company that supports social or environmental issues.

This concern for the future of the planet, for the end of non-renewable resources, for the degraded state of the oceans and rivers, for the quality of the air and water has become central and therefore becomes to concern companies too.

Companies are adapting their position to this new segment to meet by the best manners the needs of their customers, which are changing with time, mentalities and the current issues that people face in their daily lives. Companies now understand the importance of their role in climate change and the conservation of our planet and customers too. Indeed, globalization is largely responsible for the damage caused by humans on the planet.

The CDP association reveals in the 2017 report that 100 companies are responsible for 70% of CO2 emissions, like Exxon or Shell for example (CDP, 2017).

These global companies produce on one side of the planet, using energy that is often not renewable with a cheap and unskilled workforce to offer lower prices to their consumers in Western Europe and North America mainly.

The UNDP in the same report as previously highlights the desire of consumers in Western Europe and North America to make companies pay for the pollution caused by their actions. “Making companies pay for pollution had high support in seven of twelve high-income countries, led by United Kingdom (72%) and Canada (69%)” (United Nations Development Programme, 2021).

Companies are facing new challenges, growing interests, and concerns among their customers about current environmental and social issues, increasing competition driven by the quest for continued economic development and the emergence of countries in the global balance.

How can companies reconcile economic, social, and environmental aspects? By engaging in Corporate Social Responsibility policies for example. European Commission defines the Corporate Social Responsibility as: “The responsibility of enterprises for their impact on society, and, therefore, it should be company led.” (European Commission, s. d.). The European Commission decrees that companies should become socially responsible. The ways to become socially responsible are not multiple but are mostly obvious. To assume their social responsibility, respecting the laws is first of all compulsory, obvious and clear, and the best is to go further through actions through, “Integrating social, environmental, ethical, consumer and human rights concerns into their business strategy and operations (European Commission, s. d.).

Corporate Social Responsibility policies are therefore objectives, guidelines, and overall implications that a company voluntarily takes and wishes to apply to its business to make it more sustainable.

Corporate Social Responsibility policies do not only apply to environmental causes but also to social aspects while maintaining the economic health of the structure.

These policies are always based on voluntary action, with the European Union and the States developing policies for themselves to apply and to motivate companies to do the same. The overall objective is to create an economically, socially, and environmentally sustainable world.

The growing involvement of consumers in these sustainable causes can therefore become a threat for companies that do not apply them. Boycotts are sometimes promoted by associations against companies that are singled out for irresponsible actions, towards animal rights such as Air France, which still uses monkeys for tests, or for accused to be racist advertising such as H&M’s ad showing a black child wearing a sweatshirt written “coolest monkey in the jungle” on it.

The reverse is also true, with Nike for example, associating itself with the American football player Colin Kaepernick. The textile company is thus associated with his fight for the rights and protection of black Americans. “Nike posted sales growth in all four of its global regions with a 24% increase in China to \$1.4 billion” (Weiss, 2018).



The boycotts and bad buzz that companies who make missteps in Corporate Social Responsibility experience are not appealing to anyone. The well-known American business magazine has written an article about Corporate Social Responsibility policies that should be implemented.

“A company targeting the millennial customer as a component of their business model would be wise to become socially and environmentally responsible.”

“The discovery that fostering an environmental awareness plan is an effective strategy to increase your customers’ purchasing power, gain trust and sustain loyalty” (Butler, 2018).

These sentences from the same article published by Forbes express the economic benefits for companies to invest themselves in environmental or social causes and pushes them to get involved in at least one sustainable-related-issue to retain customers or increase their expenses in their products or services.

Those companies that only see the economic benefit of a good image or positive public opinion can get lost in dubious policies with these “would be wise” or “effective strategy to increase your customers purchasing power”. This is where the fine line between corporate Corporate Social Responsibility policies and greenwashing is touched.

This concept is defined by The Oxford English Dictionary as: “Disinformation disseminated by an organization so as to present an environmentally responsible public image; a public image of environmental responsibility promulgated by or for an organization, etc., but perceived as being unfounded or intentionally misleading” (OED, s. d.).

Through this definition, the utilitarian aspect of Corporate Social Responsibility policies is a first step towards lying, exaggerating, and deceiving the consumer in order to persuade them that this product, service or company is acting for the common good when this is not the case or is only partially.

Didier Reynders, Commissioner for Justice, said: “More and more people want to live a green life, and I applaud companies that strive to produce eco-friendly products or services. However, there are also unscrupulous traders out there, who pull the wool over consumers’ eyes with vague, false or exaggerated claims. The Commission is fully committed to empowering consumers in the green transition and fighting greenwashing” (European Commission, 2021b).

However, how can an honest Corporate Social Responsibility policy can be differentiated from a deceptive Corporate Social Responsibility policy that is more like greenwashing? Where is the limit between these two concepts which are based on the good faith of economic actors?

1.2 Objectives of the work

The objectives of this thesis are multiple. The expected and planned final output is

- **To develop a guide to Corporate Social Responsibility for consumers and companies to understand and act throughout these concepts in their daily lives and everyday actions in their personal or work life.**

To be able to create such a guide there are the intermediate specific objectives:

- Establish the theoretical context and understand the environment of the concepts of Corporate Social Responsibility and Greenwashing through their historic and evolutive parts.
- Gather information about the application of these concepts in companies and perceived the evolutive and crucial role of companies within these concepts and society in general.
- Review and analyze the concerns, thoughts, and expectations of consumers about these concepts as a society issue and explore the link they create between these concepts and companies.
- Discover what are the current objectives in Corporate Social Responsibility related actions in each type of company.
- Develop a guide for companies and consumers, in order to propose to these main actors of the economy a advice about how to recognize sincere Corporate Social Responsibility policies, from other policies which lean towards Greenwashing through misleading advertisements for example.

1.3 Relationship to the course

The choice of my TFG topic was indeed internally linked to the courses I received during my double degree year with the Universidad Politecnica de Valencia.

In particular the course of **Etica and Corporate Social Responsibility**. Indeed, it was during this course that I was introduced to the concept of Corporate Social Responsibility in a theoretical way and realised that the notion of ethics was central. An element missing from Greenwashing, making it a potentially problematic concept.

It was also with the **Marketing en Empresas y Servicios Industriales** course that we insisted on reaching the expectations, needs and desires of consumers. It was by linking these two subjects that I understood how companies could take advantage of the "responsible" markets that are emerging and that consumers are in fact left behind by products or services that do not correspond to their real expectations.

1.4 Methodology

The methodology used for the realization of this work is multiple. The first part is in-depth theoretical research of each concept. Starting with Corporate Social Responsibility, its definition, its evolution, its application, and its regulations.

When this concept is correctly understood let's get interested in its drifts such as Greenwashing. To understand this concept based on the bad faith of some companies, again I start with a theoretical study based on sourced and reliable information such as articles and official government information. In order to transition to the fieldwork part, I study in a theoretical way what is the concrete application of these two concepts, the evolution through time of the public opinion and the impact that this one causes on the way companies practice Corporate Social Responsibility or Greenwashing. To develop these parts of my work I will use secondary sources, I find the information I am looking for in books, papers, articles, scholarly, or official documents.

In order to develop our guide and to find this boundary between Corporate Social Responsibility and Greenwashing, I used a primary source of information by questioning consumers on their visions of these two concepts: the concrete attention they pay to them, the expectations they have of companies if they have any, and the actions they are ready to implement in relation to these concepts. To conduct this study, I propose a survey of 15 quantitative questions. The Universe chosen for this study are the Europeans over 18 years old. In order to reach a sample error of 5.3% and a confidence level about 95%, I chose to conduct my survey through a convenience type of sampling helping me reaching 357 people corresponding to my Universe. Data presented in the next table, (Table 1).

Table 1: Survey's data sheet

Geographical scope	Europe
Universe	Europeans over 18 years old
Type of sampling	Convenience
Sample size	357
Error	± 5.3%
Confidence level	95% (p=q=0.5)
Date carried out	June and July 2022

Source: Authors creation.

It is therefore following the conclusions I draw from this work that I develop a consistent and reliable guide for consumers to identify the difference between Greenwashing and real Corporate Social Responsibility.

Theoretical research

2.1 Corporate Social Responsibility

2.1.1 Applying to leaders humanistic and philosophical values

The concept of Corporate Social Responsibility is in fact a matter of common sense and respect for human beings that has been part of economic life since the beginning of the existence of commerce. During Antiquity, despite the important inequalities and an economy based on slavery (Severance, 2021): trust, truth and transparency have always been the basis for developing a prosperous and lasting trade. This desire and search for humanistic values in trade has its roots in Antiquity and has only grown with the development of trade in our society, from something local to the globalization period society is experiencing now. Exchanging goods and services has been central in human society and its rules and expectations have evolved with time. However, liars and thieves have never been correctly accepted, the question of legitimacy is an ancient concept.

My research led me to the renowned American author Chester Barnard, in his book “The Functions of the Executives” (Barnard, 1938) is the first management theorist to invoke the concept of Corporate Social Responsibility in an implicit and untheorized way. He is the first to touch the subject and create a dialogue inside the community of economists.

Indeed, the need for cooperation and cohesion of people at the individual level for a common goal is central in order to create a positive group dynamic within an organization (corporate or not). Barnard opens the subject on the satisfaction, motivation, and well-being of employees as what must be a concern of the hierarchy for a collective and full success of the organization. Barnard states that the responsibility of the board members is link with the “accomplishment of purposes beyond their immediate ends” (Barnard, 1938, p.283). According to the author, leaders must instill in their teams a sense of « attitudes, ideals, hopes » (Barnard, 1938, p.284) that will motivate workers to invest in their missions. The aim is to link the workers' wishes with the company's wishes, to make them compatible and thus to give meaning to the actions carried out on a daily basis (Barnard, 1938).

The responsibility of leaders and the organizational structure is affirmed, according to Barnard, as a pillar of success. As expressed in this quote, actions committed by a company or a persons have repercussions, which can be negative if they are not properly estimated and controlled. Indeed, through this quote Barnard wants managers to better understand that their actions have direct repercussions, mostly on their employees. Thus, by controlling their

actions and thoughts, they can instill a positive dynamic in their company to achieve guaranteed success. The goal is to make people adhere to common values and vision, these efforts made to join a common mission is a manner to avoid wrong behavior that will lead to company, leaders and workers to only non-recommended situations, such as: “ bad customer relations, bad labor relations, bad credit relations, bad supply relations, bad technology.” (Barnard, 1938, p.244). At this stage, the responsibility of a company is seen as a vector of result only. Barnard mentions the margins that can be achieved through the notions of cooperation and cohesion of visions, values, missions. The need to change philosophy, otherwise companies will not survive all that is implied by the philosophies of the time, of focusing on profit alone without taking into account the rest of the ecosystem of a company (Barnard, 1938). The economist thus proposes through his writing a vision of the business and the role of a new leader. Through the same quotations, Barnard wants to increase our awareness of the importance of a common objective and a business philosophy in which the workers believe, in which the members of this organization are convinced and wish to put efforts in place at their personal level to achieve it together. Philosophy was an uncommon word to use at that time to discuss about the corporate world, as their actions were always geared towards the economic aspects, the search for profits and prosperity only. Barnard goes into a previously unexplored part of the role of a company and its leaders. Factors in Barnard’s theory resumed in table 2.

Table 2: Factors influencing on Barnard’s theory

Improving Results, (Barnard, 1938)
Common Goal
Satisfaction
Vision
Motivation
Values
Cooperation

Source: Own elaboration.

A decade later, Herbert Simon, in his book “Administrative Behavior” published in 1947, once again emphasized the centrality of an organization’s societal values, which must be reflected in the daily actions of a company and its representatives. Simon states that the decisions taken by companies on the daily basis, corresponding to business choices, workforce, new activities should “have an ethical as well as a factual content” (Simon, 1947, p.11) according to this author, facts are to be taken into account in a decision as much as ethics.

His theory complements Barnard's and poses a context based on the company's responsibility on social aspects towards their employees, customers, and society in general (Baba and al.,

2016). Herbert Simon applies the concept of ethics to business actions, a virtue particularly dear to monotheistic religions and applied to the corporate world in Simon's writings.

2.1.2 Defining concepts that led to Corporate Social Responsibility

To better understand the principle of ethics it can be equated it with philanthropy, defined by Coppée in 1875 as the fact of loving others and acting according to this love and for the good of others. Philanthropy is a much older concept than ethics, developed by Chateaubriant as early as 1848 and completed by many authors in the following decades. Henry Coston in 1952, for example, practiced philanthropy through the disinterested aspect, actions carried out from kindness and generosity without expecting anything in return (CNRTL, s. d.).

Through a chronologic and enhancement philanthropy was a first concept that got developed and went further. The French philosopher in 1931, Raymond Ruyer, defined ethics as: "A science which deals with the regulating principles of action and moral conduct" (Ruyer, 1931, p.37).

Ethics is a kind morality that must accompany and lead us in our daily lives. Ethics is composed of philanthropy. As its main component is moral it is regulated by each person's personal, and therefore subjective. Morals depends on the everyone's definition of good and evil. Ethics is applicable on different scales but difficult to control because of this "moral pluralism" (Genard, 2001, p.8), because of this subjective aspect which creates debates and frictions in the social life and community life.

According to the philosopher Hans Jonas, the role of responsibility is not to complete ethics but to "fill the ethical vacuum" (Jonas, 1979, p.336), the German author therefore advocates the great importance of responsibility for a complete definition of ethics (Jonas, 1979).

To continue in the chronology of concepts that trace the thinking, let's now study how ethics applied to business starting from the 1970s. Indeed, in a BBVA article, Professor Richard T. De George at the University of Kansas in the United States, attests that:

Thanks to this chronology of concepts, starting with business philosophy, a concept inserted by Barnard, which inspired the mention of a necessary ethics in the writings of Ruyer and Jonas, to finally arrive at ethics applied without detours to business, to the world of enterprise, to internal and external professional relations, etc.

This concept theorises the application of ethical reasoning to the way business is done and particularly in the position of the employer who must set up a particular context to bring out the much sought-after ethics in his business. Business Ethics is therefore the application of

ethical behaviour to the activities of a company, which can be practiced as “via mission statements, corporate codes of conduct, policies on Corporate Social Responsibility, social auditing, and the codes of practice of management and employers’ association.” (Oxford Reference, 2021)

This same source of information incorporates two other concepts that are included in Business Ethics: ethics and utilitarianism. Indeed, human resources policies are a good example of Business Ethics incorporated into the actions of a company because “it treats employees as ends-in-themselves with rights to dignity, privacy, and respect (deontology)” (Oxford Reference, 2021). Business Ethics is also supposed to have an utilitarian matter of action “it promotes the greatest good of the greatest number” (Oxford Reference, 2021). An ethic that only benefits a small group of people is obviously not an ethic, as mentioned in the definition of the concept of ethic made above. Thus, ethic or business ethic, personal benefits are to be banished to make room for the common, general, societal good.

Thanks to this extract of an Heery and Noon book “A dictionary of Human Resource Management” (Heery & Noon, 2017), it’s understandable that ethical business must not be limited to remaining a beautiful vision, a common thought but that it must be concretised through strong actions. It indeed requires the cohesion of the group to advance effectively in the same direction including as many persons as possible; not only employees and people directly concerned by the activity of the company but the entire society, companies taking a central spot within society’s ecosystem in ages. Business ethics includes other broader concepts such as deontology, utilitarianism; this premise is led by authors Edmund Heery and Mike Noon in their 2008 work: “A dictionary of Human Resource Management” (Heery & Noon, 2017).

As observed once again, ethics and more precisely, business ethics is a versatile concept thanks to the book by Heery and Noon, adding the concepts of deontology which is defined by the French National Centre of Textual and Lexical Resources as: “All the moral rules governing the practice of a profession or the social relations of its members” (CNRTL, s. d.).

In deontology there are some important commonalities with the definitions of ethics, philanthropy, business ethics and business philosophy: the constant presence of morality, goodness, and awareness of the impact of one’s actions. These ideas are also found in the notion of utilitarianism which is also introduced and defined by CNRTL: “Moral and political doctrine [...] based on the notion of utility or the “principle of the greatest happiness” allowing to divide actions or things into good or bad according to whether or not they tend to increase happiness and decrease suffering.” (CNRTL, s. d.).



To close this theoretical recapitulation, I have observed that the important social principles that rule the social world and relationships are step by step being applied to business as the society and societal expectations are evolving, as fast as education increases and social fights.

Starting with philosophy and philanthropy, ideas of consideration for others, goodness, and happiness in general; ethics applies these ideas to actions and trying to control their impacts, not acting without consequences, sense of responsibility, to finally arrive at business ethics. Which is the most recent concept of those mentioned so far by joining the corporate world to the evolving social ideas that society imposes on itself and the role of companies, their responsibility in philosophical, societal, and ethical issues. Elements of each concepts summed up in table 3.

Table 3: Concepts mentioned, and elements included.

	Concept		
Elements	Philanthropy	Ethics	Business Ethics
	Loving others	Philanthropy	Ethics
	Good for others	Moral	Deontology
	Generosity	Responsibility	Utilitarianism
	Kindness	Consequences	Rights, respect
	Disinterested actions		Concretise in actions

Source: Own elaboration.



2.1.3 Considering morality, values, and responsibility in business

To come back to the theories that gave birth to Corporate Social Responsibility, my investigation took me back to the 1950s with other authors who got interested in the responsibility of companies. Drucker theorizes the 8 roles of management in his book “The Practice of Management”. Among these central points of management according to the author, one of them is the responsibility to the public, which means the society. The satisfaction of the company, participating in its happiness, its development becomes the company’s own self-interest. The author therefore asserts that the consideration of needs and interests not based solely on the health of an organization is positive for that same structure (Drucker, 1954).

Through this quote, Drucker imposes on companies to use the notions studied before, such as utilitarianism. The actions carried out by companies must serve the greatest number, fill a void in society. The satisfaction of the actors involved directly or indirectly is a determining symbol of success or failure. The economist proposes to change the priorities of companies, to stop focusing only on financial and numerical results. Drucker furthermore explicitly highlights the importance of considering the impacts and thoughts of the public in the continuous development of the organization towards a constant improvement. The impact of a company on society must be positive, the actions implemented must have a benefit on the other parties involved. He recommends measuring the impact of an organization’s actions on society to check on the reality of the benefits proposed.

Drucker in his book asserts more clearly the need for people in high positions in organizations, like managers, to consider their impact on individuals concerned closely, as well as their impact on larger groups at other scales. This position engages the idea towards which a company does not exist only to make economic profits but to participate in society’s life, in its development, blooming through an improvement of the daily life. Therefore, let’s link these works published between 1947 and 1954, by two different authors: Simon and Drucker, to a first step in theorization and a first approach to Corporate Social Responsibility.

Despite this progress on this subject, the management theorist Ansoff, professor and merit of university and father of the very popular Ansoff matrix in corporate strategy, in 1965 in his book “Corporate Strategy” still targets as the central and primary objective of an organization the financial and economic aspects. The author proposes various objectives that a company might name as central to it: “maximum profit, maximum value of stockholders equity, or a balanced satisfaction of its stockholders” (Ansoff, 1965, p.30).



However, the author places himself in an in between spot, as an advocate of corporate responsibility for society and the lives of consumers. In the last part of the former quote, the two words balanced and satisfaction, anyway, linked to stockholders, creates an ambivalent and enters disruption in business models, a less extreme way to consider the economic values of a company. The notion of balance will be mentioned by many other authors later on, but not always linked with stockholders who are only the economic and financial agents of an organisation.

Ansoff by openly denigrating the quest for profits at all costs without taking anything else in consideration is entering voluntarily the debate of the need to balance corporate's objectives through this statement: "Who have branded profit as immoral and socially unacceptable" (Ansoff, 1965) However, he asserts that the balance between profit-seeking and assuming responsibility as an influential organization must be found. The balanced position is actually one of the main point of Corporate Social Responsibility. The concept understood step by step through the evolution of thoughts within the years and works of philosophers and economists.

Though the examination of various sources of information I discovered that the first academic and official definition of Corporate Social Responsibility is attributed to Howard Bowen. An American economist and university professor who in his book "Social Responsibility of the Businessman" defends the idea that businessmen have duties towards society which must therefore be regulated, controlled, and supervised by a set of principles and values which society as a whole considers important.

Bowen defined clearly Corporate Social Responsibility in this same book. According to him "Corporate Social Responsibility refers to the obligation of businessmen to carry out policies, make decisions and follow courses of action that meet the objectives and values that are considered desirable in our society" (Bowen, 1953, p.6). The use of the word "obligation" in this situation reveals the more assumed position at that time about the responsibility of an organisation on its ecosystem. In 1953 when the book was published, his thoughts are seen as extreme and threatened to be considered as communist thoughts.

This mandatory aspect expresses the need for a systematic aspect to the consideration of the actions carried out by the companies.

An idea that was very much practiced because of its regulatory aspect, which was so frightening at the time for the durability of capitalism and the hunt for communists, which was particularly virulent at the time. Indeed, in his book, Bowen explains Corporate Social Responsibility as a third way of regulation, an intermediate way of regulation between regulation by the market and regulation by the State (Bowen, 1953).



Bowen insists on the necessity of involvement in the societal life of businessmen, which must be done through a succession of coherent actions. Indeed, the author’s implication in his religion: Christianity, and more specifically, Protestantism also takes place in his reasoning. Notably through the angle of forgiveness and the fear of the last judgement, an omnipresent notion in this branch of the Christian religion ‘*Saving one’s soul in the afterlife*’ (Gond & Igalens, 2020). It is indeed through his involvement in religion that Bowen develops his thesis and here his ideas he believes will guide businessmen to carry out their activities according to their Christian duties (Bowen, 1953).

It is therefore from Bowen's writing in 1953 the awareness of and interest in Corporate Social Responsibility is awakened. Around the 1970s, a greater number of authors who are interested in the issue through various writings appears, like Kenneth R. Andrews. Almost 20 years later the publishment of “Social Responsibility of the Businessman” as these ideas were at that time very problematic, time passing by, authors got deeper in this theory and agreed. Let’s condense quotes and definitions used so far in Table 4.

Table 4: Authors’ quotes and definitions for Corporate Social Responsibility

Author	Definition
(Drucker, 1954)	“Public responsibility to make whatever is genuinely in the public good become the enterprise’s own self-interest.”
(Ansoff, 1965)	“The central question, which must be resolved before specific values are assigned, is what kind of objectives should the firm seek: maximum profit, maximum value of stockholders equity, or a balanced satisfaction of its stockholders.” “Who have branded profit as immoral and socially unacceptable.”
(Bowen, 1953)	“Corporate Social Responsibility refers to the obligation of businessmen to carry out policies, make decisions and follow courses of action that meet the objectives and values that are considered desirable in our society.” “A third way of regulation, an intermediate way of regulation between regulation by the market and regulation by the State.”

Source: Own elaboration



2.1.4 Identifying who is impacted

Finally, it was Andrews in 1970 who pushed further the idea of balance between the economic and “non-economic” aspects, as he called them (Baba et al., 2016). Through a quote from his book *Concept of Corporate Strategy*, the Harvard Business School professor states that organisations must be honest with themselves and society by defining in a clear and truthful way, what are the contributions they seek and propose to all the economic, or non-economic, actors involved in the existence of this same company. Indeed, Andrews included the “shareholders, employees, customers, and communities” Andrews think an organization should be focused on various aspects “economic and noneconomic contribution” to all the involved parties mentioned above (Andrews, 1970, p.18).

Andrews quote meeting the idea of Bowen in 1953, expressed in a less problematic way, less regulative, for the period it was published.

Andrews is one of the fathers of the business strategy and the management in general, in coexistence with Ansoff quoted before in this same work They theorized the business management defining tools and priorities of the organizations. The social responsibility of the companies is more and more present within the years and theories based on Corporate Social Responsibility are getting deeper in society topics.

This action of changing the main focus point from ultimate priority on making profits and measuring success only through economic or financial variables is a model that is gradually becoming obsolete with advances in practiced and thinking about business strategy and its role in society. This balanced view, corresponding with its predecessor Ansoff, is in line with the one provided by Bowen.

Ackerman in 1976 proposes with Bauer a model in which they invoke the duty for organizations to consider social actions and their necessity to get involved in society’s current problematics. “It links social pressures with organizational strategies, and social objectives with business objectives” (Skritsovali, 2015, p.34).

The objective of this model is to provide managers a set of leads to develop strategic actions for companies to join the two objectives: social and business. In this model several steps are to follow.

Identifying the social problem linked with the current activity of company. Then the two authors recommend hiring experts, through deep research they will provide to the company high quality advice on how to manage this problem in a concrete way without communicating about it yet. The third step is to implement the strategy correctly and working on it continuously. Afterwards evaluating its impact, to come back on it and create a positive circle with continuous ameliorations. Ackerman’s and Bauer’s model is a proactive manner to create



awareness about the responsiveness of leaders over societal issues. Ackerman and Bauer underline the “ethical principle that drives business to do good and gain legitimacy” (Skritsovali, 2015, p.33).

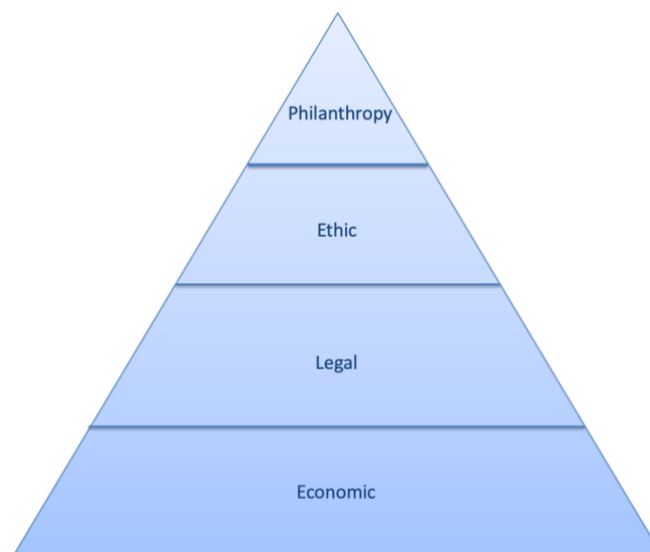
By exploring the subject, I found another popular model which came up in 1979 through the participation of Carroll in the debate. This author creates a pyramid to show the interdependency in between several responsibilities companies must get involved in.

1. Economic responsibility: “Economic viability is something business does for society as well” (Carroll, 1999, p.284) With this point Carroll place the economic side as the “foundation” of a company’s concerns, without a sound and healthy economic situation the company can’t take a good care of other concerns.
2. The next level of responsibility of an organization according to Carroll is the legal one. Acting legally, following the laws is another pillar of a successful and responsible company, laws concerned are all, about human treatment, economic obligations such as taxes etc.
3. Ethical level of responsibility of an organization gets us closer to the Corporate Social Responsibility as it is called nowadays. “Taking on ethical responsibilities implies that organizations will embrace those activities, norms, standards and practices that even though they are not codified into law, are expected nonetheless” (Carroll, 2016, p.3). Legal activities is something obvious, however laws could be pushed further or circumventing in a legal but unethical way, in bad faith. “Recognizing that business integrity and ethical behavior go beyond mere compliance with laws and regulations.” (Carroll, 1991, p.39). This pillar takes the responsibility of companies further than only being legal, being good and proposing value to society.
4. Highest point on the pyramid, the ultimate objective of organization’s responsiveness according to Carroll’s thoughts and model is the philanthropic duty. “They are guided by business’s desire to participate in social activities that are not mandated, not required by law, and not generally expected of business in an ethical sense”(Carroll, 2016, p.44). As defined earlier in this work, philanthropy is a kind of actions done by an uninterested person in receiving back, genuinely good and altruistic actions.

That is, in our context, organizations should, according to Carroll, once all the other pillars are fulfilled, continue through their activities to propose good deeds without expectations in return. Society also has no expectations of the company to act, acting in an unethical way can be reproached to the company whereas acting in this sense and pushed further until gifting and donations cannot be reproached. Philanthropy is used for marketing purposes (Carroll, 2016).

To conclude on the model proposed by Carroll, notably through his pyramid, a visual element which translates his definition of Corporate Social Responsibility by: “The social Responsibility of business encompasses the economic, legal, ethical and discretionary expectations has of organizations at a given point of time” (Carroll, 1979). Graph 3 recapitulates visually Carroll’s theory through his well-known pyramid.

Graph 3: Carroll’s pyramid of Corporate Social Responsibility



Source: Own elaboration

My research for the evolution of Corporate Social Responsibility led me to the management theorist Peter Drucker who came up with an interesting theory that shows the changing mentalities according to balancing social and business objectives.

Peter Drucker emigrated to England when Hitler’s totalitarianism took power in Germany in 1933. In London he became a disciple of John Maynard Keynes. He was also influenced by Schumpeter during his studies in Germany. Drucker developed ideas on philanthropy and is best known for his practiced of management. The influence of these two renowned authors



was a great opportunity for Drucker, who was one of the last students to receive advice, thoughts and explanations from them (Drucker Institute, 2021).

“The proper social responsibility of business is to tame the dragon that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, into wealth” (Drucker, 1984, p.26). Through this definition of Corporate Social Responsibility, Drucker creates a concordance between several distinct elements: profit, the economic aspect, productivity, human resources, and the positive consequences sought on employees (wages in particular). Drucker therefore proposes a link, practiced that the consequences of each element exist on another element, an inter-relational theory that clearly draws the effect of each aspect on another in order to achieve added value for the global society.

In the period studied from the beginning of the theoretical part, from 1938 with Chester Barnard, to 50 years later with Drucker in 1984, the ideas put forward by these theorists, economists, authors, professors, show a certain evolution, ideas are deepened and validated by authors following one another, but a uniqueness does not exist. The theories proposed before the 1990s are individual, the authors do not take the risk of uniting.

Moreover, let's rise awareness that until this period, the environmental aspect did not appear. It could be underlying in ethical influences and morality, but no theorist has placed the environmental cause as central to his writings. Until the 1990s the priorities are rather related to the need to find a balance between economic and social aspects, something already difficult to theorise with only two elements to join. (Drucker, 1984)



2.1.5 Defining Corporate Social Responsibility

After reading several sources of information about the subject, I discover the theory of Wood. In 1991, he validates this interrelation or correlation in between social issues and businesses objectives in its definition of Corporate Social Responsibility. “The basic idea of Corporate Social Responsibility is that business and society are interwoven rather than distinct entities” (Wood, 1991, p.702).

Wood’s ideas are including a new variable to the Corporate Social Responsibility definitions: stakeholders (Skritsovali, 2015). Oxford Reference defines stakeholders as “All those with interests in an organization”(Oxford Reference, s. d.). This theory is validated and expressed in other writings in the coming years by other authors.

Let’s start with Patrick Maclagan in 1998 in his book *Management and Morality: A Developmental Perspective*: “Corporate Social Responsibility may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization’s actions” (Maclagan, 1998, p.33).

Kamal Fatehi in 1996 in his work: *International Management: A Cross-cultural and Functional Perspective* also validates Wood’s 1991 hypothesis of an organisation’s responsibility for others through this quote: “Obligations of business organizations toward society” (Fatehi, 1996, p.580).

Hopkins and Baker in 2003, two authors without direct connections, also give opinions that are in line with the times and in agreement with the previous theories presented. Hopkins calls for companies to act in an ethical and responsible manner. (Hopkins, 2012) Baker, in the same year, states that Corporate Social Responsibility develops around the desire for a positive impact on society (Skritsovali, 2015).

Wood enters in the Stakeholder theory which can be defined as “an approach to business that attempts to incorporate the interests of all stakeholders in a business, as opposed to the view that a firm is responsible only to its owners (shareholder value)” (Oxford Reference, s. d.).

This theory therefore considers other people involved in the business, customers, suppliers, employees, as much as shareholders. In previous theories, the importance of the shareholders was maximal, their ownership gave them a very high power of decision and consideration by the organisations. The stakeholder theory is therefore defined as inclusive. The section on stakeholders is an integral part of the “Processes of Corporate Social Responsiveness”, which is a more operational follow-up to the author’s principle-like observations.

In these, they put forward three main pillars: legitimacy, public responsibility, and managerial discretion. These pillars find direct applications through the processes part, which includes as mentioned before: stakeholder management, issues management and finally environmental assessment. According to my research, Wood is the first to bring the third aspect currently taken into account in Corporate Social Responsibility: the environment (Skritsovali, 2015). Graph 4 expresses Wood’s model from theory and its principles to the operation side with processes.

Graph 4: Expression of Wood’s model (Wood, 1991)

Principles of Corporate Social Responsibility		
Legitimacy	Public Responsibility	Managerial Discretion
From theory		
To operation		
Processes of Corporate Social Responsibility		
Stakeholder management	Issues management	Environmental assessment

Source: Own elaboration

Following the incorporation of the notion of the environment into his theory, Wood brings a new debate about responsibilities of companies, which have already moved from an exclusively shareholder-oriented concern to a more global attention to stakeholders, before understanding that the environment is also part of the stakeholders; according to Wood in the first instance.

As the number of authors interested in the subject of corporate responsibility increases, this debate is becoming less, and less controversial and that public and academic opinion generally validates the hypothesis that companies have a role to play socially, but also environmentally. From the 2000s onwards, the word ‘environmental’ has been appearing more and more. This is remarkable in many of the more recent definitions. However, expressing a globally approved definition of Corporate Social Responsibility is still not done.

- “Corporate Social Responsibility is a company’s commitment to improve societal, economic and environmental well-being through business practices” (Sen & Bhattacharya, 2001, p.225).
- “Corporate Social Responsibility is a concept concerned with ethics, the environment, and social and human rights” (Vaaland & Heide, 2005, p.497).

- “Corporate Social Responsibility includes environmental, social, economic, stakeholder, and voluntariness” (Dahlsrud, 2008, P.8).
- “Corporate Social Responsibility is viewed as a multidimensional construct that includes employee relations, diversity issues, product issues, community relations, and environmental issues” (Melo & Garrido-Morgano, 2011, p.14).

All these 21st century authors agree on points that are already well accepted: the societal role of the company and the need to balance economic and social objectives. These elements are no longer debatable for these authors. However, when it comes to deepening the subject of corporate responsibility, have nevertheless not agreed on all the variables that make up this Corporate Social Responsibility.

Following the 4 definitions cited above, taking place in exactly 10 years difference, a certain disagreement on the real commitments and roles of Corporate Social Responsibility is observed.

Three variables are identified by Sen & Bhattacharya, four years later, according to Vaaland and Heide, four variables appear but one is not included in the 2001 theory. In 2008, Dahlsrud does not rely entirely on the variables issued by Vaaland and Heide and proposes himself 5, including 2 new variables not previously cited, however he retains 3 variables issued by the two previously cited theories. In 2011, Melo and Garrido-Morgano describe our concept studied by a “multidimensional” aspect and cite 5 variables, only one mentioned by other researchers before. Variables of Corporate Social Responsibility taken into account by presented authors are presented and summarized in Table 5.

Table 5: Authors’ theories and variables considered by each theory

Authors	(Sen & Bhattacharya, 2001)	Vaaland and Heide (2005)	Dahlsrud (2008)	Melo and Garrido-Morgano (2011)
Variables of Corporate Social Responsibility according to the author	Societal			
	Economic		Economic	
	Environmental	Environmental	Environmental	Environmental
		Ethics		
		Social Rights	Social	
		Human Rights		
			Stakeholder	
			Voluntariness	
				Employees relations
				Diversity issues
			Product issues	
			Community relations	

Source: Own elaboration

As expressed at the beginning of this paragraph, a unicity about the importance of the environmental aspects of the concerns that should be those of companies practicing Corporate Social Responsibility appears. As well as social and economic aspects. These three aspects are matching the Sustainable development which is a kind of “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” This well-known quote was expressed by the Norwegian Prime Minister, Mrs Gro Harlem Brundtland, in 1987 according to Insee, the National Institute for Statistics and Economic Studies of France (Assemblée Nationale, 2008)

The three validated pillars of sustainable development are: economic, social, and environmental. The responsibility of companies is linked to this concept in a more or less deep way according to the last four authors mentioned. The researchers Melo and Garrido-Morgano proposed a much more precise elements that would be the real responsibilities of a company, more operational than the much more global concepts of sustainability.

Indeed, the Danish PhD fellow mentioned earlier, Dahlsrud, states in his thesis that Corporate Social Responsibility, according to his research, is a concept that cannot be applied universally. It is probably thanks to this postulate that the difficulty for all researchers, authors, and theorists to come up with one single definition everyone agrees with is understandable. (Dahlsrud, 2008)

Another limitation to the definition of Corporate Social Responsibility was highlighted in 2015 by Jha & Moon Empresas, who state that companies in more developed, wealthy, and dynamic areas of the world pay more attention to social events and actions, thus showing a better policy of Corporate Social Responsibility (Jha & Moon Empresas, 2015).

In the same way that sustainable development, Corporate Social Responsibility cannot be developed at the same rhythm everywhere in the world. Some areas have more vital short-term priorities, such as famine, that need to be addressed before thinking about the environment (Gamez, 2015).

These trends of balancing economic, social, and environmental objectives are reachable for financially healthy companies in regions of the world where the target expectation is to assume social responsibility from companies, is now in their standards.

“Corporate Social Responsibility is not only a moral imperative for businesses today but, increasingly, a business imperative as well, with consumers rewarding socially responsible companies by engaging in a host of pro-company behaviors” (Baskentli and al., 2019, p.5).

This quote from the work of Baskentli and his colleagues, expresses the will of consumers in more developed countries such as Europe or North America. Their interests are turned more consistently and demandingly towards companies that are committed to those environmental and social causes that are so important today.



Since 1938 through Barnard's definition, which timidly underlined the notion of Corporate Social Responsibility as it is understood today, has become a systemic request, a need for profound and lasting change in the way companies operate today.

Sustainable development, as it was defined earlier in this work, is a global theme that aims to bring about a renewal in our ways of acting and consuming. Corporate social responsibility is seen as the operational solution that companies can apply to enter into this much sought-after sustainable development (United Nations Industrial Development Organization, s. d.). "Corporate Social Responsibility is about how companies make profit, not how they spend them. [...] Must not simply be the repair system of capitalism, it has to demand systemic changes in market economy" (United Nations Industrial Development Organization, s. d.).

This second quote from the United Nations argues that Corporate Social Responsibility is not just there for the sake of a good corporate image or to capture a new market segment. The goal is to harm less stakeholders (employees, customers, environment, etc.) and not just to correct mistakes in the eyes of the public. A deep but slow change has to be incorporated into society at the will of the states and the populations in general.

Since the beginning of our theoretical part focused on Corporate Social Responsibility, I studied the evolution of theories, ideas, thoughts and works of various writers. The most actual definition which corresponds to the advances of our subject is provide, again, by United Nations Industrial Development Organization, (United Nations Industrial Development Organization, s. d.) :

"Corporate Social Responsibility is generally understood as being the way through which a company achieves a balance of economic, environmental, and social imperatives [...], while at the same time addressing the expectations of shareholders and stakeholders."

In this definition, the notion of balance, mentioned throughout this work, is present, as well as the theory of stakeholders. The three pillars of sustainable development are also highlighted. In my opinion, this definition fails to include the notions of ethics and good faith, notions mentioned at the beginning of the research on the subject which seem to me to be crucial on this topic. To develop my own definition of the concept studied from the beginning, several author's work was used, through their quotes, definitions, and observations. Table 6 refers to cited elements.

My definition of Corporate Social Responsibility:

Corporate Social Responsibility is an ethical way through which an organization creates a balance with its economic, social, and environmental challenges to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society.

It is precisely when concepts not mentioned in the UNIDO definition are missing that other actors, companies, decision-makers, politicians, states, choose not to participate in this ethical quest for a better and healthy economic and financial system for all. Their solution to avoid the expectations of stakeholders and continue to focus exclusively on economic profits or shareholder's needs while proclaiming they are making efforts. It is called: Greenwashing



Table 6: Authors' definitions mentioned

Authors	Definitions
(Wood, 1991)	"The basic idea of Corporate Social Responsibility is that business and society are interwoven rather than distinct entities"
(Maclagan, 1998).	"CSR may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization's actions."
(Fatehi, 1996)	"Obligations of business organizations toward society"
(Sen & Bhattacharya, 2001)	"CSR is a company's commitment to improve societal, economic and environmental well-being through business practices"
(Vaaland & Heide, 2005)	"CSR is a concept concerned with ethics, the environment, and social and human rights."
(Dahlsrud, 2008)	"CSR includes environmental, social, economic, stakeholder, and voluntariness." "CSR is a socially constructed concept that cannot be universally defined."
(Melo & Garrido-Morgano, 2011)	"CSR is viewed as a multidimensional construct that includes employee relations, diversity issues, product issues, community relations, and environmental issues."
(Baskentli and al., 2019)	"CSR is not only a moral imperative for businesses today but, increasingly, a business imperative as well, with consumers rewarding socially responsible companies by engaging in a host of pro-company behaviors."
(United Nations Industrial Development Organization, s. d.)	"CSR is generally understood as being the way through which a company achieves a balance of economic, environmental, and social imperatives [...], while at the same time addressing the expectations of shareholders and stakeholders."

Source: Own elaboration



Summary of the Part 1

To answer the question: Corporate Social Responsibility VS Greenwashing: Where is the limit?
It was necessary to cover the subject of corporate responsibility as a whole.

This first part of the paper is therefore the result of a chronological research leading to the current concept of Corporate Social Responsibility that is practiced today. In order to understand how corporate responsibility was introduced to the present day, where it should be an integral part of an organisation's identity, what were the stages?

This evolution has been gradual and punctuated by the changes experienced by our society, through major economic crises, wars or industrial revolutions.

In a period between wars, when religious values still play a major role, the company leader is given the responsibility of "common goals", "values", "visions", a new role, almost that of a guide for his subordinates.

Authors at this period, such as Barnard, had established in 1938 a number of requirements that the leader of an organisation should adopt to improve results, the three notions mentioned above as well as satisfaction, motivation and cooperation. (Barnard, 1938)

A consideration of values on the part of the leader in his way of managing his company or his teams would bring better performance, economic only at that time.

The notion of ethics got added to this idea shortly afterwards in Simon's 1947 work "Administrative Behavior". (Simon, 1947). These two interventions about responsibility, the social role that leaders play, were the first doors opened to a large number of authors who were interested in the question. The concepts of philanthropy, deontology, utilitarianism, and ethics got added chronologically to the debate to arrive at the concept of Business Ethics. This idea brings together the key points of philanthropy and includes ethics, deontology, utilitarianism, rights, respect, and concrete actions.

Various authors then took up the subject, creating their own definitions of Corporate Social Responsibility. For example, Bowen in 1953 in his book "Social Responsibility of the Businessman" defined the concept as "A third way of regulation, an intermediate way of regulation between regulation by the market and regulation by the State" (Bowen, 1953) or Ansoff a decade later defining the same concept as: "The central question, which must be resolved before specific values are assigned, is what kind of objectives should the firm seek: maximum profit, maximum value of stockholders equity, or a balanced satisfaction of its stockholders"(Ansoff, 1965). This responsibility of the leader or businessman has, over the years and with the evolution of thought, been extended to other actors in society: "Shareholders, employees, customers, and communities"(Andrews, 1970)

The need to combine social aspects with economic success is becoming clearer through the research work of many authors in the 1980s and 1990s, such as Ackerman and Bauer, Carroll and Drucker: "The proper social responsibility of business is to tame the dragon that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, into wealth. (Drucker, 1984)

Up to now, the authors' concerns have focused on the economic aspects of a company, with social and societal compatibility being synonymous with success and then, over time, synonymous with the strict minimum to be achieved by the company.



Over the years, other concerns have come to the fore: stakeholders, this notion encompasses many roles in society, even the environment could be included. This introduction of the environmental part to Corporate Social Responsibility is therefore recent:

- “Corporate Social Responsibility is a company’s commitment to improve societal, economic and environmental well-being through business practices” (Sen & Bhattacharya, 2001)
- “Corporate Social Responsibility includes environmental, social, economic, stakeholder, and voluntariness.” (Dahlsrud, 2008)

It is therefore through this deep research work, both literary and chronological, that I was able to develop my own definition of Corporate Social Responsibility, taking up a large number of concepts evoked in this work and having served my understanding of the subject:

Corporate Social Responsibility is an ethical way through which an organization creates a balance with its economic, social, and environmental challenges to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society.



2.2 Greenwashing

2.2.1 Why would organisations Greenwash?

As observed in the previous section about Corporate Social Responsibility, society expects a drastic change in the way business is done nowadays. Society in general, consumers, workers, associations, and companies themselves. Despite the ecological emergency or the mistreatment of the poor working class, some economic actors do not want to participate in the change proposed by Corporate Social Responsibility. However now it is very difficult, or impossible, to develop business activities and proclaiming proudly that no efforts are made about social or environmental fields.

Indeed, regulations regarding the environmental actions of companies are multiplying. Many companies are embarking on Corporate Social Responsibility policies in order to keep up with their competitors and to continue to meet the rapidly changing and demanding market expectations and adapt to the new laws regulating the emissions and activities of companies. And it is exactly these three elements that drive organisations to Greenwashing.

2.2.1.1 Governmental policies

It was when the EU's basic treaties incorporated environmental protection that this issue first came to the forefront of companies' minds, with precise rules now having to be matched regarding the environmental emissions and consequences of business activities.

The 1992 Maastricht Treaty and the subsequent Treaties on European Union (TEU) and the Treaty on the Functioning of the European Union (TFEU) contain provisions that not only establish the EU's competences in the field of environmental protection, but also general principles of environmental law (Inserguet-Brisset, 2005).

In France, the Charter of the Environment in 2004 introduces three main principles:

- Prevention,
- Precaution
- Polluter-Pays principle.

In this new law integrated into the constitution, the possibility of information is important and accessible to all the population who would like to be informed about the situation of environment in France and European Union. The aim of this charter is to incorporate environmental protection into French law as a set of rights and duties. (Inserguet-Brisset, 2005). Some rights are included like the "right to live" which applied to the environment as an entity that should be able to live correctly, like a human.

However, this charter is difficult to apply as the environment is not a person and does not evolve as quick as society would like it, as it is a case law situation. In this type of law applied, the situation evolves through the cases and the decision took for it (Droit Civil & Affaires, 2019).



Environmental law is somehow stuck in a situation where the cases are not frequent, and so the law does not evolve as fast as wished.

The Paris Climate Agreement of 2015 caused a stir, with 196 countries adopting it at COP21 in Paris and the treaty coming into force in 2016. However, Gambia is the only country that respects it. As this treaty is binding, countries must respect the new laws themselves and enforce them on their territory (Inserguet-Brisset, 2005).

The COP 26 in Glasgow had great visions and was supposed to give a new twist to the environmental laws in force, unfortunately the experts considered it a failure. Conference Of Parties number 26 took place right after covid crisis leading to a uneasy context for many countries still facing hard consequences. Measures adopted were not up to the climatic urgency while wishing to preserve their economy, particularly on the fossil energies' use (BBC, 2021) (Carbon Brief COP 26, 2021).

Exactly as Yang and his colleagues say, the role of governments in business operations is crucial, depending on the laws and restrictions, companies will adapt their behaviour: "Government regulations related to the environment may contain strategies and governance principles that range from strategic facts" (Yang and al., 2019, p.1495). That allow companies to comply with them enough to not have legal issues. Companies next preoccupation is to find ways out of these restrictions, including Greenwashing, and at the same time boasting about complying with them. "Nevertheless, these permitted resource allocations cannot guarantee the development of more environmentally friendly products" (Yang and al., 2019, p.1496). As Yang writes in his work, the regulations are used more as a hurdle to overcome in order to continue to develop its activities as before rather than as a path to healthier practices for all.

2.2.1.2 Competitive pressure

As expressed in the introduction of this final study paper, competition in a sector or industry is beneficial for innovation. Companies are pushed to look for new solutions to better satisfy their customers, especially in terms of price. Unfortunately, practices that are bad for the environment are cheaper, no implementation of a respectful production chain, no short circuits, no transformation of materials for reuse. These are sources of savings in raw materials and energy that are also economically profitable for companies but are difficult to implement and take a long time to make profitable (Global Brand Management Conference, 2019).

Also, as “Green” products are getting popular in consumers opinion, companies tend to orient their offers on that direction, while trying not to change everything in their production. It is therefore the competition between companies in a sector that motivates Greenwashing, the desire to stand out in the eyes of the market.

The Blue Ocean theory, a differentiation marketing technique developed by W. Chan Kim and Renée Mauborgne in their book “Blue Ocean Strategy”, inspires companies in search of novelty and wishing to emancipate themselves from an already overexploited industry. Companies that remain in this “red ocean” full of competition have to choose between two elements:

- Lowering prices or
- Creating more value for customers

Without entering a “blue ocean” (Chan Kim & Mauborgne, 2004).

This is where the door to Greenwashing opens. Changing one small element, developing a shaky Corporate Social Responsibility policy, and here is an opportunity to assert to the public that this company offers real added value compared to its competitors respectively through respect for the environment.

However, the law is strict about the illegal character of “making false or misleading claims to promote a service, product or business interest” (Government of Canada, Competition Act, 1985) like with the Competition Act existing since 1985 in Canadian’s law. This act does not regulate only Greenwashing but any misleading claim that could interfere dishonestly in the purchase process (Government of Canada, Competition Act, 1985).

A more specific piece of legislation than the Competition Act has been regulating the textile industry since 1985 as well, which imposes a certain amount of information to be placed on product labels to allow consumers to make an informed choice: place of manufacture or a generic name for the different textile fibres for a better understanding by the customer. This law also implies a right of verification on the part of the Canadian state (Consolidated Federal Laws of Canada, Textile Labelling Act, 1985).

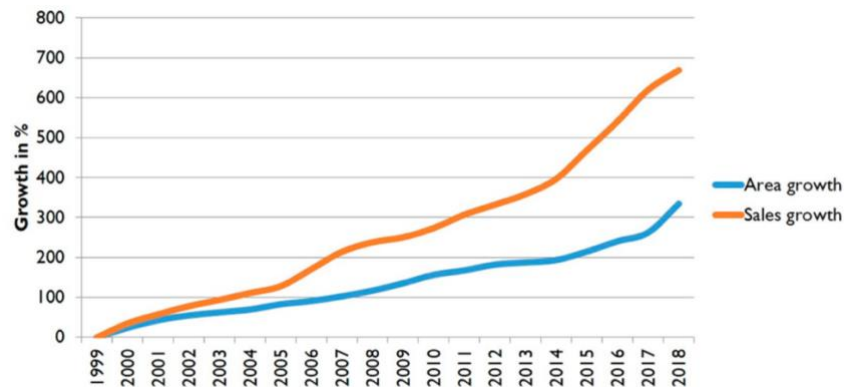
Canada is arming itself against fraudulent claims. This response of the Canadian Justice System to regulate competitive industries dates back almost 40 years. The observation of a pattern of corporate dishonesty in the “Red Ocean” is not new and nor surprising.

Today it is focused on the environmental aspect of products and services, but Greenwashing is only the recent extension of classic behaviour in a competitive environment.

2.2.1.3 Market opportunities

Graph 5: Growth in area and sales of organic agriculture in European Union

Source: FiBL survey 2019



Source: FiBL Survey (2019).

In this graph proposed by (Actual, 2020) the trend for the organic market has been upwards, and in a perennial way since 1990's. In sales, the percentage growth amount shows more than +600% in 20 years, an impressive rate that confirms a change in consumer willingness. (Graph 5). This appetite for organic food keeps growing rapidly today: "In 2020, the market for organic food products in households will be 12.669 billion. It is growing by 12.2% compared to 2019" (Renault, et al., 2020).

Organic production allows food to be produced in an environmentally friendly way by reducing the use of pesticides, hormones, antibiotics or fertilizers that are destructive to soil, groundwater and the local ecosystem in general (Varanasi, 2019) (Torrens, 2020). Organic products are also rated as healthier because they are "minimizing exposure to toxic and persistent chemicals" (Haumann, 2019) which are obviously unnatural and processed products that surely have public health consequences according to health organizations.

The French Ministry of Health is proposing a nutrition and health program in which the presence of organic farming is very important. France wants to increase organic production so that a 100% of the population has access to it on a weekly basis (Ministères des Solidarités et de la Santé, 2019). Also, the consumption of organic products is part of the "recommendations on food" issued by the Ministry. This desire to improve consumption, whether in food or in general, is not an isolated case in the current changing consumption trends.

Indeed, as presented earlier in the introduction, consumers are becoming increasingly aware of the ecological urgency, of the need to take care of our planet in order to continue living on it in the current way. Nowadays consumers affirm their concerns, fears for environmental issues, according to an EY study commented by (Bouaziz, 2021), 80% of consumers are placing



the environmental concern as number one of theirs. Thus, consumers expect organisations (companies and governments) to act. Consumers' ecological concerns are now having an impact on their purchasing decisions as "55% [of consumers] want to take into account the environmental impact of production when making a purchasing decision" (Bouaziz, 2021). Through the EY report studied by Bouaziz in her article, a turning point is highlighted about consumers' purchasing habits but more particularly in the expectations that consumers have of companies.

This trend towards cleaner production has not gone unnoticed by companies. The EcoVadis agency, a trustworthy company whose mission is to audit organisations according to internationally validated criteria provides them with a recognised score and advice on how to improve. "In 2020, the global average performance of companies assessed by EcoVadis reached 47.7/100 compared to 46.6 in 2019. [...] Western Europe remains the leading region in terms of CSR performance of companies" (EcoVadis, s. d.). According to this data, companies, mainly in Western Europe, are taking this positive approach, which seems to meet society's expectations.

But does this just respond to the fear of losing customers and markets? As we discovered in Bouaziz's article, the willing to boycott, stop or reduce consuming from companies which are not taking part on the fight against global warming, climate change or reducing waste for example (Bouaziz, 2021).

This statement is verified several times in the article in question, "41% of them (the younger generation) have stopped buying or are buying less from brands that do not seem to be doing enough for the environment, compared to only 15% of the older generation." (Bouaziz, 2021). This figure presented above shows the commitment of the young generations to ecological causes who are ready to change their lifestyles and consumption patterns to remain in line with their ideas, and this much more than their elders. With all generations combined the figure goes down to 23%, this drop expresses how involved are the new generations, as Dalila Bouaziz states. Obviously, the article studied is not the only one to express itself on these behaviours related to environmental causes.

Companies have understood this aspect, as previously mentioned, today's younger generations will be the ones who will carry the most economic weight in a few years. Considering that point, companies want to appeal to this target group, and potentially retain these customers to maintain their market share or increase them through the new generation. The quickest and easiest way to achieve this goal is obviously Greenwashing.

Techniques can be implemented to gain market share in an emerging market such as highlighting a positive aspect to hide another of which one is less proud (Yang and al., 2019).

To capture new, interesting, and successful markets, companies are looking for a way to adapt cheaply and quickly so as not to be left behind. Thus, the search for new targets is one of the sources of Greenwashing through abusive claims, poor environmental engagement, and trafficked numbers. In his article published in Journal of Business research Polonsky in 2011 wrote about the main stakeholders involved in Green Marketing in that can quickly lead to Greenwashing are: (Polonsky, 2011).



This same theory is validated by Yang and his coworkers, naming the three factors differently by fitting the idea of his predecessor Polonsky (Yang and al., 2019).

According to Yang, Greenwashing is motivated by three aspects in particular, Table 7 expresses as a summed up version.

1. Government policies that regulate but are diverted,
2. Competitive markets that suggest differentiation at all costs,
3. New market opportunities that push to smally adapt the offer to attract a new target.

Table 7: External factors motivating Greenwashing

Greenwashing motives		
Governmental Policies	Competitive Pressure	Market Opportunities

Source: Own elaboration

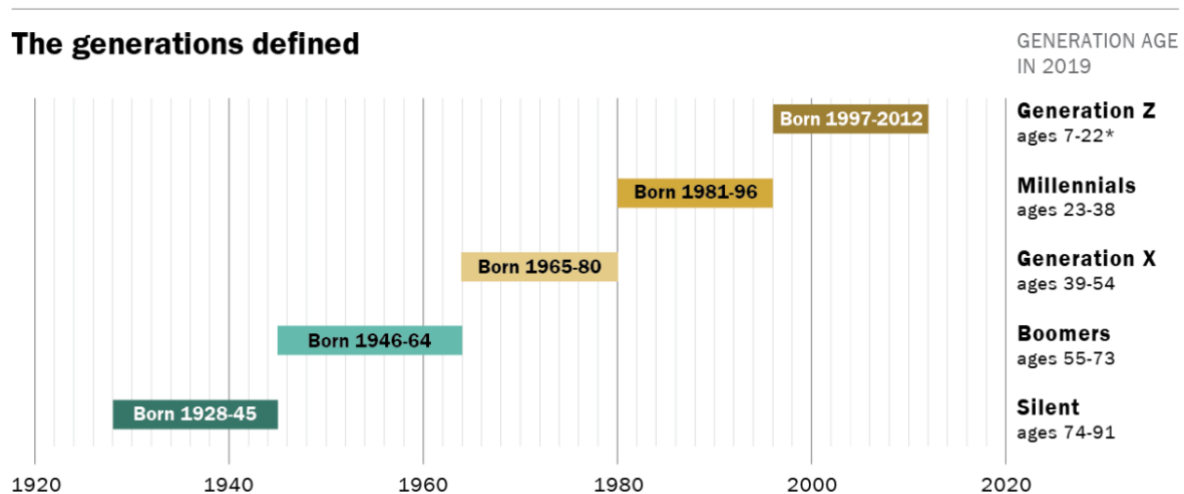
2.2.2 Differences inside population towards environmental engagement

Forbes’s magazine also wrote several papers about the consumption changing habits. In this article its visible through the survey that sustainability is a crescent concern and need for consumers as this figure illustrates it: “Today, nearly 90% of Gen X consumers said that they would be willing to spend an extra 10% or more for sustainable products, compared to just over 34% two years ago” (Petro, 2022).

In two years, from 2020 to 2022, a growing number in all generations are ready to pay more money to obtain a green product, at diverse percentage, but globally more efforts are ready to be made. This tendency is supposed to last with the growing economic power Generation Z is taking through the years, while entering adulthood and decisive job positions in companies (Petro, 2022).

In this article the notion of Generation X or Z appears, this idea is that behaviours, thoughts and globally attitudes towards work, social life or diverse situations are different according to the generation this person belongs to. Authors and researchers could practiced the generations in categories depending on the year of birth. (Graph 6)

Graph 6: Visual representation and categorization of the five current generations



*No chronological endpoint has been set for this group. For this analysis, Generation Z is defined as those ages 7 to 22 in 2019.

Source: Dimock (2019)

The five generations on this graph are named and identified according to some specific characteristics related to their behaviours, ideas, habits. Historical events have influenced their behaviours, like economic crises (1929, 2008), wars (Second World War 1939_1945, Vietnam 1955_1975, Iraq 2003_2011), the appearance of new technologies (World Wide Web 1989, iPhone in 2007) or social advances such as the abolition of the death penalty (last one in Europe was in 1996, Abortion allowed in France in 1975).

All kind of events can have great repercussions on the average behaviour of a generation according to sociologists (Dimock, 2019).

The more generations advance, the more concerns about environmental issues are growing. The new generations are more aware of the ecological emergency than the previous generations, who also do not feel concerned, do not get informed and pay little attention. This specific example will illustrate the statement above. Very few French people know about ecological labels, the small amount of people knowing at least one is under 35. They belong to the “Millennials” or “Generations Z”, most recent generations as shows the graph above (Dimock, 2019).

Companies, existing to meet the needs and desires of consumers, engage in Corporate Social Responsibility policies. A concept that I defined earlier as an ethical way through which an organization creates a balance with its economic, social, and environmental challenges to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society. However, studies show that:

- In total, 75% of French people express distrust towards committed companies, believing that it is a superficial commitment or even a pure marketing strategy» (Lévy and al., 2022).
- « More than 2/3 of the French find it difficult to distinguish truly committed companies from other companies on the market » (Lévy and al., 2022).

These observations were collected by Harris Interactive through a survey interviewing 1001 French consumers of at least 18-year-old who transmitted their thoughts about companies’ environmental commitment.

Indeed, this study observes consumers’ mistrust towards companies engagement with all aspects of the previous definition, particularly good faith and a commitment to a “positive conduct towards society”. Through this survey it is clear that doubt reigns on this subject, as French consumers have only limited confidence in such statements by companies. Awareness rose about the subject of Greenwashing on French population which creates suspicion and mistrust in company’s green, clean or social statements.

2.2.3 What is Greenwashing?

Companies that fail to meet their Corporate Social Responsibility commitments are quickly denounced and do not go unpunished by public opinion. Committed associations are also mobilising, such as Greenpeace or ADEME, which are communicating about this subject giving keys to their readers to correctly apprehend the concept. (Greenpeace UK, 2021) (Ademe, 2022).

As a result of this research, it is clear that not all companies and economic actors are committed to the values that the Corporate Social Responsibility promotes, demands, and wishes to enforce globally. But does it make them involved in Greenwashing?

To find out, let's study the concept of Greenwashing, its definitions, objectives, goals, and implications. My research led me to various authors, unlike the previously studied notion of Corporate Social Responsibility, the evolution of the concept is not so gradual. The definition of Greenwashing is more recent, the first person to name it was an environmental activist, Jay Westerveld, who pointed out the hypocrisy of a hotel in the US that asked its guests to reuse their towels during their stay, supposedly for ecological purposes.

Indeed, the hotel had used this ecological argument to pass off its purely economic action, which allowed it to use less staff and save time on the daily preparation of the rooms, using less water was also supposed to reduce their monthly water bill. What alarmed Westerveld was this out-of-the-blue argument, without any coherence with the rest of the actions of the hotel. This is how the word "Greenwashing" appeared in the environmentalist's critical essay in 1986. To observe the evolution of the concept, my investigations led me to various authors, notably Delmas and Burbano these two members of Berkeley came up with this definition to explain the concept of Greenwashing: "Poor environmental performance and positive communication about environmental performance" is a statement present in their research article named "Drivers of Greenwashing" (Delmas & Cuerel Burbano, 2011, p.67). This definition fits perfectly with Jay Westerveld's observation that the hotel boasts of saving the planet through the reuse of towels but does not propose anything else as concrete actions. Baum in 2012 develops his definition of Greenwashing around the fact of hiding information from consumers: "The act of disseminating disinformation to consumers regarding the environmental practices of a company or the environmental benefits of a product or service" (Baum, 2012, p.424).

Here the intention, according to Baum, is to deceive the consumer, to sell him a product or service that implies good environmental actions from the company while it is not the case or only partially. These actions have positive economic impacts when the lies are not revealed to the public. Baum adds to the definition of Delmas and Burbano the disinformation notion, the will to make the customer believe the product or service has a good impact on society. This is a strategic and marketing practiced as environmental claims are entering the purchase decision as it was mentioned earlier.

The same year, in the academic work “The Harm of Symbolic Actions and Green-Washing”, Fang Wan and Kent Walker define Greenwashing as a “Symbolic information emanating from within an organization without substantive actions” (Walker & Wan, 2012, p.231).

In this explanation of the concept, the two authors add the idea of a symbol that the consumer will recognise and identify as positive. This element with a connotation adds value to the product or service in the mind of the customer and may motivate a purchase.

Here in the context of Greenwashing it is implied that the connotation would be abusive, exaggerated to make sales, boost the brand image, or compete with companies in the sector though environmental claims. “Selective disclosure of positive information about a company’s environmental or social performance without full disclosure of negative information on these dimensions, so as to create an overly positive corporate image” (Maxwell & Lyon, 2011, p.9).

The idea that Walker and Wan put forward with the notion of hiding one part of the truth while over-exposing another one much more glorious. The sole aim of manipulating the image of the company towards something positive for the consumer is perfectly experienced. This action is called “deliberated” by Lorianne Mitchell et Wesley Ramey from Tennessee State University. The will to deceive the consumer seems to be central in the notion of Greenwashing for the authors quoted from the beginning (Mitchell & Ramey, 2011).

Unlike the definition of Corporate Social Responsibility which has provoked debate, disagreement and change over the years, the notion of Greenwashing has quickly become unanimous, and few drastic changes apply over the years. “The act of misleading consumers regarding the environmental practices of a company or the environmental benefits of a product or service” (Delmas & Cuerel Burbano, 2011, p.68).

As early as 2008 Romero wrote in an article an explanatory statement for Greenwashing which is particularly similar to Tateishi’s work 10 years later which validates, repeats the words of his predecessor and adds a clarification by Maxwell and Lyon from 2011:

“Communication that misleads people regarding environmental performance/benefits by disclosing negative information and disseminating positive information about an organization, service, or product” (Tateishi, 2017, p.3).

Through all the definitions studied, another common point appears, the notion of communication. To deceive the consumer, it seems necessary that the company communicates on this partially true aspect. Either way, how could consumers be fooled if they don’t hear about these fake aspects, it is expressed out loud through corporate communication: “The way in which a company gives the public and its employees information about its aims and what it is doing” (Cambridge Dictionary, s. d.). The objective of corporate communication is therefore to publicly announce to the company’s stakeholders what are its missions, goals, and objectives of the company in general. But also, to communicate on their products or services, their added values, and their characteristics. This is how corporate communication becomes a Greenwashing tool to make the customer have a certain opinion of a company which has the power to manipulate its image through publicity, packaging, partnerships etc.



Through the five works and eight authors studied, I was able to establish the links between the redundant concepts, of which there are six. The eight authors expressed them in different ways without combining the six factors in the same definition of the concept, even if a common idea understood and accepted by all in the 2010 decade is present.

In order to understand the subject of Greenwashing in its entirety, the opinion of committed associations and organisations can shed more light on the knowledge acquired.

The association ADEME: French Agency for the Environment and Energy Management, is a public institution that offers several tests to companies so that they know if their practices can be accused of Greenwashing. In these tests several notions are present:

- sufficient information
- clear vocabulary
- no ambiguity about the real scope of the actions taken

These are elements of answers that correspond in a more practical way to the elements brought by the authors quoted above. Such as misleading or selective disclosure for example. All elements used and linked in this part are mentioned in Table 8.

Table 8: Notions regularly used in Greenwashing definitions

	(Delmas & Cuerel Burbano, 2011)	(Maxwell & Lyon, 2011)	(Mitchell & Ramey, 2011)	(Baum, 2012)	(Tateishi, 2017)
Aspects of Greenwashing proposed by the author(s) in their work	Positive communication	Positive information			Communication
	Environmental performance	Environmental or social performance		Environmental practices	Environmental performance/benefits
		Selective disclosure		Disseminating Disinformation	Disclosing negative information and disseminating positive information
			Deliberated		
		Create an overly positive corporate image			
					Misleads

Source: Own elaboration

My definition of Greenwashing:

A corporate communication practice consisting in deliberately misleading customers about company’s ecological commitments through selective disclosure of information to create an overly positive corporate image.

2.2.4 Consequences of Greenwashing

After a good understanding of what Greenwashing is and what motivates it, it is time to look at its consequences. First of all, on consumers. Greenwashers deliberately lie to their customers to sell more, to create loyalty, to enter a new market, to drive out competitors or any other interest a company could be looking for. It is indeed when society practice that the company is mainly focused on “self-serving motives” that skepticism among consumers increases. (Webb & Mohr, 1998, p.62 ; Rahman and al., 2015).

Writers Forehand and Grier in 2003 are expressing the will from customer to interact with companies driven by “public serving motives and any deviation is viewed negatively” (Forehand & Grier, 2003, p.27). Thus, consumers are disappointed with companies, some customers develop a sense of belonging, a loyalty to a brand or product can bind a consumer and a company in a lasting and strong way.

As Ko, Hwang and Kim explain in their 2013 article, a customer’s satisfaction and loyalty to the company contributes to a good image for other consumers and customers (Ko et al., 2013). The testimony of a satisfied and loyal customer is of great value to other consumers and is the best brand ambassador a company can have (Global Brand Management Conference, 2019). However, this relationship is based on the customer’s trust in the company, and if this is broken through proven accusations of Greenwashing, the consequences are numerous and probably radical.

After skepticism the consumer will be confused. Customers no longer know which companies to trust and have difficulty in finding the truth among all the proposals for products, services and companies that are offered to them. The ambiguity of the information provided, usually deliberately, prevents the consumer from making an informed and enlightened choice (Mitchell et al., 2005).

Thus the result of the Greenwashing committed by some companies is reflected in the whole market, which is drowning in confusion (Braga Junior et al., 2019).

- Studies are giving alarming figures about the mistrust incrementing issue with consumers who are now “more than 2/3 of the French find it difficult to distinguish truly committed companies from other companies on the market » (Lévy and al., 2022).

This figure shows the result of Greenwashing on French population. Scandals like with big and previously trusted companies such as Peugeot, Volkswagen or Total had consequences on the market. These companies being worldwide, had probably hurt the entire European market with mistrust. However, some industries are more affected by Greenwashing than others, notably the large retail chains: food, cosmetics, and clothing.

Even if the first denunciation of Greenwashing was linked to the hotel industry, it is not a sector, even for tourism, where customers are particularly attentive to potential abuses (Rahman and al., 2015).



Unfortunately, there are times when customers “were unable to identify deceptive and non-deceptive advertisements” (Rahman and al., 2015, p.13) and thus consumed and the company Greenwasher profited financially from the customer’s naivety. Greenwashing can take many forms and hiding information or making it unclear is one of the methods frequently used, here it is a case of a “Decisive manipulation” that I will explain in the next subpart.

The Greenpeace association also states in its articles that it is difficult to distinguish between a Greenwashing advertising campaign and an advance for the environment without extensive scientific research (Greenpeace, 2020). The well-known British association confirms the difficulty of differentiating truth from falsehood among the amount of information to which consumers are exposed every day. However, it is not only consumers who are victims of these practices.

Greenwashing also has a much larger, societal consequence, which is that it slows down progress. Companies put in place means to satisfy a targeted demand for better social and environmental responsibility, however these means are used partly for economic improvement but also to hide or pay for the consequences of their grey areas. Innovation within the entire industry of a sector is slowed down due to greenwashing, as Ms Koskela states in her article, to stay in the competition you have to “make at least the same level of marketing effort to stay competitive” (Koskela, 2022). As these efforts are relatively low in some industries, such as the fossil fuel industry, companies in this sector will not want to instil this dynamic on their own. People wishing to consume more sensibly and engage through their personal consumption, may in fact give power to polluting companies or misuse products thinking they are responsible when they are not (Mooney, 2020). For example, misplacing a waste product in its category because the packaging is made of a mix of materials that are not actually recyclable, as the seller would like to make the consumer think.

Companies are gradually practiced that their involvement in this communication technique is not positive in a global sense, for society, for the environment, but also on a personal level: the confidence of their customers which could lead to a drop in their market share, for example, the risk of a sanction (fines, law case) or even the loss of business partners. New companies are therefore being created to guide consumers, investors and partners in making the right choice. EcoVadis, the 27th French unicorn, is an agency that rates the Corporate Social Responsibility performance of the companies it audits through criteria called ESG: Environmental, Social and Governance. Or Axylia, a so-called “green finance” company, an environmental auditor of companies, with the aim of guiding investors towards companies that are properly involved in this now essential cause. Greenwashing therefore has a considerable impact on all actors in society, even the less expected ones such as entrepreneurs or investors who increasingly take a turn towards the green.

2.2.5 Different types of Greenwashing

Anyway, before starting slowly to fight Greenwashing, it's a must to know everything about its practices. In the vast world of Greenwashing, different ways of practiced it is emerging. Various types exist according to the will of the Greenwasher: which aspects they want to hide and which one must be showed (Yang and al., 2019). Six types, six varieties of Greenwashing were identified by these same authors from Chinese and Vietnamese universities, I notice many similarities with the definitions studied before.

The notion of lying in the “selection disclosure” puts forward the fact of hiding bad actions under a quantity of small positive actions widely put forward. In the second option presented to greenwashers, decoupling actions and consequences works, only partially changing one's activities to make one's stakeholders largely more satisfied is possible through data manipulation. In “attention deflection” this notion initially put forward by Walker and Wan of symbols attached to a positive image for the consumer, who will therefore associate it with the company despite a probable lack of coherence. Decisive manipulation is certainly the most general type, which most closely resembles my final definition of the overall concept as it includes the terms: “misleading”, “communication”, “deliberate”. The last two types are more specific and expose companies that create fraudulent labels and approvals that imply to consumers an ultimately false quality claim. In a similar case, companies that participate in voluntarity programmes and practically claim to be saving the world through them are also called greenwashers. Table 9 rehash definitions of every Greenwashing type present in Yang's theory.

Table 9: Greenwashing types (Yang and al., 2019).

	Name of Greenwashing type	Explication
1	Selection disclosure	Corporations with poor environmental performance based on toxic emissions tended to disclosure at higher levels
2	Decoupling	Companies claim to meet the expectations of their shareholders, without really changing their practices.
3	Attention deflection	Symbolic activities designed to deflect the attention of stakeholders to hide corrupt business actions
4	Deceptive manipulation	Misleading conduct in which sustainable communication creates a deliberate operation of business practices to promote the perception that a firm's products, aims and/or policies are environmentally friendly
5	Dubious authorisations and labels	Authorisation to external parties that define standards is usually considered as Greenwashing, replacing the trustworthiness of a third-party practiced with a firm's own rights
6	Inefficient public voluntary programs	Companies contribute to government-funded voluntary programmes for many reasons, but their contribution alone cannot bring about environmental improvements

Source: Own elaboration



And it is precisely because of all these Greenwashing companies, which get rich on the back of dishonest environmental protection, that other organisations that are making real efforts doubt the fact of communicating about this, despite the veracity of the actions. Indeed, Maxwell and Lyon also defend the consequences that take place on companies that are truly committed and are now afraid to communicate their progress, successes, and achievements in their ecological commitment. As the two authors explain, it is natural to highlight the positives, which bring pride and value to an organisation. The fear of being accused of Greenwashing is strong and is nipping at the heels of the fear of losing credibility and brand image in a single mistake, which is the opposite of the intended effect (Maxwell & Lyon, 2011).

The way to communicate on its environmental actions is very important to avoid being accused of Greenwashing. Do not exaggerate, be precise, do not hide the actions that need to be improved; it is now a touchy subject to avoid a flood of bad comments from the public and to taint one's own image (UL, n.d.). Quoting Pelozo who wrote in 2005 I understand this issue has for sure gone worst since this autor's work was published: "Many managers worry that by overly promoting their participation stakeholders might view the activity as self-serving" (Pelozo, 2005, p.16).

Let's imagine the current situation knowing the speed of information through the globalization. Since 2005, the use of the internet, smartphones and social networks has grown explosively, giving everyone the opportunity to get information very easily and instantly. Also, the internet remembers everything, nothing really disappears from Internet. A mistake does not have the same repercussions as before when now a mistake from a company ten years can found again through several clicks.

Today, depending on the sector, the right for a company to make mistakes is almost non-existent. Consequences of Greenwashing are as alarming as this figure:

- "75% of French people express distrust towards committed companies, believing that it is a superficial commitment or even a pure marketing strategy" (Lévy and al., 2022).

This data gives a vision of a completely broken market, in which consumers no longer trust companies either they are truly committed or not. Some of them want to do the right thing and are succeeding in this mission such as Patagonia or Too Good To Go. These two companies develop projects that make sense, communicate about them but do not hide their weaknesses, as Patagonia expresses on its website its points for improvement. Honest communication that makes you want to trust, innovation and support for local associations is present to give more meaning to their actions and be part of a dynamic of change and influence consumers to do so as well. These companies need to make a strong case for their actions and statements in order to distinguish themselves from all the other companies that are simply taking advantage of the trend towards a good ecological conscience.

Now that knowledge has been acquired about the stakes of Corporate Social Responsibility policies, the sources and problems of Greenwashing, it is time to go on to the field, to companies and consumers to understand their expectations, their anxieties and thus propose a final guide that will help them recognize Corporate Social Responsibility from Greenwashing.



Summary of the Part 2

Now that the concept of Corporate Social Responsibility has been properly understood, the concept of Greenwashing requires the same understanding but is not formulated in such a theoretical and literary way. Indeed, this societal problem is much more recent and stems from the previous concept.

Before defining it, I wanted to understand what the sources of this problem are, what events motivate companies to deviate from the initial practice of Corporate Social Responsibility.

Three factors external to the company are drivers of Greenwashing according to the American thesis of the University of Berkeley in California, supported by Delmas and Cuerel Burbano. In this work the three external drivers reported are firstly governmental policies. Indeed, agreements such as the 2015 Paris Agreement following COP21 provide guidelines that are often unambitious, political decisions that do not satisfy climate experts but that allow companies to stick to global decisions while having the power to communicate widely on compliance and adaptation to these new standards.

The second driver is obviously competitive pressure, a topic also covered earlier. Indeed, practiced pushes companies to innovate on new products, services, processes or strategies. Greenwashing can be a key to distance oneself from competitors without increasing prices, without spending huge amounts on research and development. A small, well-communicated adaptation can create the “Blue Ocean” so sought after by companies operating in highly competitive markets. (Chan Kim & Mauborgne, 2004)

And finally, it is the market opportunities that stimulate the use of greenwashing, as mentioned before, the markets for recyclable, environmentally and human friendly products are growing and not negligible since according to a Kantar study of 2021, their growth is “five times faster than that of the entire market for everyday consumer products”

It is therefore from all these observations and context that I started more literary research, the most provided documents and adapted to this theme were notably theses or PhD between 2011 and 2017 which allowed me to develop enough knowledge on Greenwashing to create my own definition.

Each author brought his or her own aspects to be associated with the concept of Greenwashing, sharing or not their ideas with the other researchers. The most recurrent aspects associated with Greenwashing and shared by the authors were positive communication, the fact of communicating about a committed action, potentially for sales purposes. (Delmas & Cuerel Burbano, 2011).

This first notion is also to be merged with the selection of information transmitted, the disinformation or dissemination that may follow (Baum, 2012). Greenwashing is a conscious act according to (Mitchell & Ramey, 2011) and (Tateishi, 2017) misleading environmental and/or social performance (Maxwell & Lyon, 2011) who also defend the position of an “overly positive corporate image”. These elements of Greenwashing allowed me to develop my definition of this concept, thus practiced my research work.



Greenwashing: A corporate communication practice consisting in deliberately misleading customers about company's ecological commitments through selective disclosure of information to create an overly positive corporate image.

Unfortunately, this practice has consequences: on other companies, but also on people in a global manner. Consumers have a particularly low level of confidence in the truthfulness of what companies say about their commitments. This is leading to a complete mistrust from consumers towards companies, even towards genuinely engaged companies. Also Greenwashing has a negative impact on the global industry, as the innovation is positively linked to the competitors, the small actions over communicated by one company will push the entire industry to do the same or at least not increase drastically their expenses in research and development for example.

Another impact of Greenwashing is also seen on investors, a new market is opening, green finance or engaged finance. Investors or entrepreneurs are taking the lead to fight this societal problem. Auditors, agencies are getting wider, receiving millions of euros to develop themselves. ESG criteria's, "Indice verité 40" are new tools companies, investors or consumers will be increasingly willing to use in the future.

In order to fight or limitate Greenwashing, it's a must to understand its forms: Selection disclosure, Attention deflection, Deceptive manipulation are techniques that involve, for example, the use of symbols or misleading conduct to hide some elements and overshoot others more positively. Greenwashers are quite creative when it comes to implementing their strategies in a credible way: Decoupling, Dubious authorisations and labels or Inefficient public voluntary programs. A wide set of possibilities giving immeasurable power to greenwashers to deceive their customers while cumulating the positive aspects of a committed company.

Field Research

3.1 Work on field

3.1.1 Presentation of the survey

The aim of this thesis is to help me provide a guide for consumers to follow that will enable them to distinguish a company that makes good social and environmental efforts in its economic activities from companies that only use this trend to make more profit.

To express it in a simpler way: **How to distinguish Corporate Social Responsibility from Greenwashing?**

To do so, the fieldwork consists of a questionnaire with a confidence level of 95%, so in view of the large population that this sample should represent, the number of respondents should be important. Through a convenience method I managed to reach out 357 persons fitting with my Universe: "Europeans over 18 years old" Their answers were collected, giving an error rate of 5.3%. Table 1 presents data of the study

Table 1: Survey's data sheet

Geographical scope	Europe
Universe	Europeans over 18 years old
Type of sampling	Convenience
Sample size	357
Error	± 5.3%
Confidence level	95% (p=q=0.5)
Date carried out	June and July 2022

Source: Own elaboration

This survey is composed of 15 questions divided into 5 parts:

1. Do consumers know what Corporate Social Responsibility or Greenwashing is?
2. Do consumers make efforts to spot them?
3. How do consumers identify them?
4. What difficulties do consumers face?
5. Who are respondents?

With these 5 parts we have a multi-stage view of consumers' knowledge, habits, opinions, and difficulties as well as demographic criteria. The general aim of this consumer study is to understand how the consumer is placed on the different themes listed above: knowledge, commitment, identification methods, difficulties, and ideas. Consumers are the first people concerned by the guide developed throughout this study. This step is essential to develop useful and relevant solutions for them.



Part 1: Do consumers know what Corporate Social Responsibility or Greenwashing is?

Objectives of the questions:

The first aim is to understand the level of knowledge of the respondents about the topics addressed. Whether they feel comfortable with these topics, whether they feel informed.

A second type of question is included in this part which relates to the perceived importance of Greenwashing or Corporate Social Responsibility by the respondent. All questions are statements where the respondent must indicate how much he or she agrees or disagrees with the statement by means of a scale composed of 5 graduated propositions.

This survey is available in English and French, both languages will allow me to get as many answers as possible. Indeed, the target of this study is very broad, it targets consumers in general, whatever their age, gender, social background, or nationality. All of them are confronted in their daily life as a buyer with the issue of “Where is the limit between Corporate Social Responsibility VS Greenwashing”.

This first part is therefore composed of four questions, the first two are about Corporate Social Responsibility and the next two about Greenwashing and follow the same structure: current knowledge and importance. It will help to establish the profile of the interviewees, their current knowledge will be reinforced by explanations on the concepts for the rest of the research. However, knowing the current state of knowledge of the respondents will help in the interpretation. Apart from knowledge, it is also a question of capturing the importance of these concepts in the lives of consumers, the personal commitment that is provided in shopping situations for example.



Questions:

Indicate your degree of agreement or disagreement with the following sentences:

Table 10: Q1 – I know completely about Corporate Social Responsibility

1	I know completely about Corporate Social Responsibility
A	Strongly agree
B	Agree
C	Neither agree nor disagree
D	Disagree
E	Strongly agree

Source: Own elaboration

Table 11: Q2 – My rate of knowledge about Corporate Social Responsibility

2	My rate of knowledge about Corporate Social Responsibility is high
A	Strongly agree
B	Agree
C	Neither agree nor disagree
D	Disagree
E	Strongly agree

Source: Own elaboration

Table 12: Q3 – For me, it is important that companies engage in Corporate Social Responsibility

3	For me, it is important that companies engage in Corporate Social Responsibility politics
A	Strongly agree
B	Agree
C	Neither agree nor disagree
D	Disagree
E	Strongly agree

Source: Own elaboration



Table 13: Q4 – My rate of knowledge about Greenwashing is high

4	My rate of knowledge about Greenwashing is high
A	Strongly agree
B	Agree
C	Neither agree nor disagree
D	Disagree
E	Strongly agree

Source: Own elaboration

Table 14: Q5 – For me, it is important that companies DON'T engage in Greenwashing

5	For me, it is important that companies DON'T engage in Greenwashing
A	Strongly agree
B	Agree
C	Neither agree nor disagree
D	Disagree
E	Strongly agree

Source: Own elaboration

Definitions of Corporate Social Responsibility and Greenwashing:

In order to follow up this first set of questions, it seemed important to add the definitions developed during the theoretical part. Indeed, in the first part, the answers should reflect the current status of knowledge, awareness, and consideration of our sample. However, in order to ensure that the respondents understand the subject for the rest of the study, it is important that everyone starts from the same base of knowledge on these current and sensitive subjects, which they do not all master in the same way.

Here are the two definitions proposed to consumers to help them answer the 10 future questions.

- **Corporate Social Responsibility** is an ethical way through which an organization creates a balance with its economic, social, and environmental issues to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society.
- **Greenwashing** is a corporate communication practice consisting in deliberately misleading customers about company's ecological commitments through selective disclosure of information to create an overly positive corporate image.

Part 2: Do consumers make efforts to spot them?

Objectives of the questions:

The second page of this questionnaire therefore includes the definitions of Corporate Social Responsibility and Greenwashing before moving on to the part analyzing the importance given by the consumer to their purchasing habits.

The question is the same for both concepts with only a negation added for greenwashing, this is useful to avoid creating a double negation between the sentence and the answer which could create confusion and favour an error in the answer.

- Are you trying to figure out which companies practice Corporate Social Responsibility?
- Are you trying to figure out which companies DO NOT practice Greenwashing?

It is therefore through this question that the conclusion can be drawn as to whether consumers take into consideration the responsibility of companies or their irresponsibility in their purchase decision, do they take the necessary steps to inform themselves, do they boycott companies that have bad press or are involved in scandals.

Even consumers who may not have been aware of the concepts before will be able to indicate their degree of concrete involvement in their purchasing habits.

Both questions are statements in which the respondent is asked to indicate how often he or she is interested in, inquiries about, or seeks information on the two topics.

With this question, the scale is also composed of 5 graduated propositions, from never to always. Thanks to these two questions, the order of priority of the consumers will be established, are they more attentive to good actions or to bad actions? Do they inform themselves regularly? Whether it is about the actions of companies that concern them as individual consumers, as well as consumers in the broadest sense of the word, who represent society as a whole. This part therefore develops mainly the “practical” side which will allow a comparison with the theoretical knowledge and importance.

Indeed, the theoretical importance given can be great but not transformed into action, or conversely, a great involvement through boycotting companies without realising that it is a reaction to theorised concepts.



Questions:

Table 15: Q6 – Are you trying to figure out which companies practice Corporate Social Responsibility?

6	Are you trying to figure out which companies practice Corporate Social Responsibility?
A	Never
B	Rarely
C	Sometimes
D	Often
E	Always

Source: Own elaboration

Table 16: Q7 – Are you trying to figure out which companies DON'T practice Greenwashing?

7	Are you trying to figure out which companies DON'T practice Greenwashing?
A	Never
B	Rarely
C	Sometimes
D	Often
E	Always

Source: Own elaboration



Part 3: How do consumers identify these concepts?

Objectives of the questions:

Now that the respondents' knowledge of the subjects and the importance they attach to them in theory and in practice is known, it is now interesting to understand what elements exist that help consumers to find their way between the two almost contradictory but sometimes difficult to distinguish concepts.

A list of ten possibilities has been proposed, this question is multiple choice, the respondent can tick all the answers that suit him. Among these proposals, some correspond more to Greenwashing or Corporate Social Responsibility. The list is not arranged in any particular order and the wording of the proposals is sufficiently neutral for consumers not to be influenced or biased.

Almost every practice can be diverted towards one concept more than the other, for example labels and certifications can be fraudulent, this question gives a view of consumers' opinion: which ones they trust or distrust. Despite this nuance, some of them can only correspond to one theme. This exact same list is proposed with the only change being the concept related to these elements, Corporate Social Responsibility or Greenwashing. This question will also help to understand what proportion of consumers have a poor understanding of the subject and are misled by misleading and abusive claims or rely on wrong signals. But also, what proportion are aware and know how to trust the right characteristics.



Questions:

Table 17: Q8 – For you, what are the distinctive signs that a company has a GOOD Corporate Social Responsibility?

8	For you, what are the distinctive signs that a company has a GOOD Corporate Social Responsibility?
A	Green logo
B	Labels/ certifications
C	Publicities
D	Products called “Green”, “Clean” “Respecting the environment” “Ethical”
E	Less plastic in product or packaging
F	Clear and quantitative claims
G	Comments/ Opinion of users on social media
H	Association’s approbation
I	Accusations of social medial
J	Corporate Social Responsibility Annual report
K	Other (specify)

Source: Own elaboration

Table 18: Q9 – For you, what are the distinctive signs that a company is a Greenwasher?

9	For you, what are the distinctive signs that a company is a Greenwasher?
A	Green logo
B	Labels/ certifications
C	Publicities
D	Products called “Green”, “Clean” “Respecting the environment” “Ethical”
E	Less plastic in product or packaging
F	Clear and quantitative claims
G	Comments/ Opinion of users on social media
H	Association’s approbation
I	Accusations of social medial
J	Corporate Social Responsibility Annual report
K	Other (specify)

Source: Own elaboration

Part 4: What difficulties are facing consumers?

Objectives of the questions:

For this fourth part, the objectives are multiple. To identify the degree of difficulty felt in differentiating between these two concepts during the purchasing process. Having listed ten elements belonging to each category or even to both categories depending on the way they are used, it is relevant to ask the question of the potential confusion faced by the respondents. The first question of this part number four will therefore be to evaluate the difficulty to recognise Corporate Social Responsibility from Greenwashing on a scale from 1 to 5 expressed by statements.

To go even further, the penultimate question will be key: do consumers, whether they have been informed about these themes for a long time or just now, feel that they have been deceived in their purchasing intentions, have they been victims of greenwashing in their opinion. This question allows us to practice the limits of consumers, but also their level of awareness in their purchases and to evaluate the consumer's hindsight on their potential naivety and the ability of companies to successfully manipulate their buyers.

The last question will help to develop the final guide, but also to estimate the possible involvement of the consumer, if they feel that efforts should be made on their side or if it is institutions that should be the drivers. Now their opinion is useful and will help in the development of the guide:

- What do they think will be beneficial in clarifying and differentiating the two concepts from each other?
- What clear, simple, useful and effective methods can be used?
- Who should be the actors (consumers themselves or the authorities)?

Finally, the study leads to the consultation of consumers' opinions. At this stage an overview of the current situation is available:

- Knowledge possessed and theoretical importance given
- The concrete importance given
- How to identify and differentiate the two concepts
- The difficulty felt by consumers in identifying the two concepts



Questions:

Table 19: Q10 – How difficult do you find recognizing Corporate Social Responsibility from Greenwashing?

10	How difficult do you find recognizing Corporate Social Responsibility from Greenwashing?
A	Not at all difficult
B	Slightly difficult
C	Moderately difficult
D	Very difficult
E	Extremely difficult

Source: Own elaboration

Table 20: Q11 – Do you think you have ever been enrolled by Greenwashing thinking it was a good commitment from the company?

11	Do you think you have ever been enrolled by Greenwashing thinking it was a good commitment from the company?
A	Yes
B	No
C	I don't know

Source: Own elaboration

Table 21: Q12 – Which tools would help you?

12	Which tools would help you?
A	CSR Score
B	Knowing more labels and certifications
C	Knowing responsible alternatives to my greenwashed products
D	State taxing greenwashers
E	Making CSR mandatory and control it
F	Making greenwashing illegal and control it
G	Other (specify)

Source: Own elaboration



Part 5: Demographics, who are they?

Objectives of the questions:

Finally, the last part of this questionnaire will be the demographic data, how our sample is represented according to 3 demographic criteria, age, gender, and highest level of education received. It will be through this data that the biases of the responses received will be understood and the responses will be best analysed.

Questions:

Table 22: Q13 – How old are you?

13	How old are you?
A	20 or less
B	21_29
C	30_39
D	40_49
E	50_59
F	60_69
G	70 or more

Source: Own elaboration

Table 23: Q14 – To what gender do you belong to?

14	To what gender do you belong to?
A	Female
B	Male
C	Other

Source: Own elaboration

Table 24: Q15 – What is your highest education level?

15	What is your highest education level?
A	Middle school
B	High school
C	Bachelor
D	Masters
E	PhD
F	Nothing

Source: Own elaboration

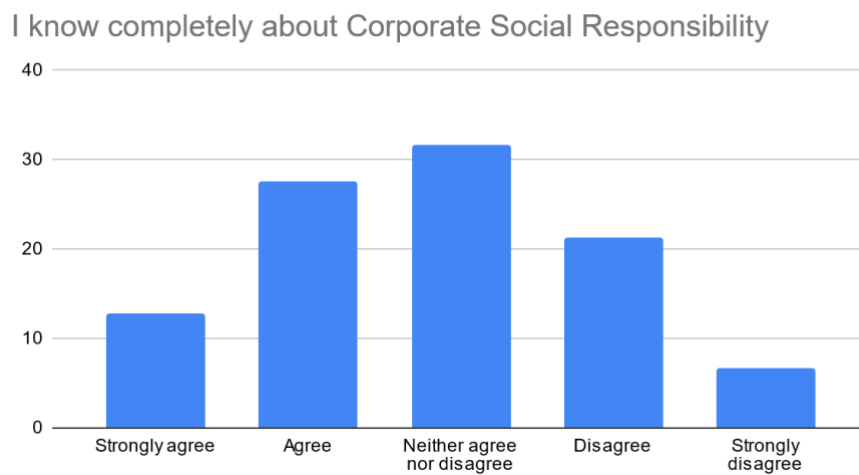
3.1.2 Analysis of the survey

Part 1: Do consumers know what are Corporate Social Responsibility or Greenwashing?

In this first part of the questionnaire, the level of knowledge is sought and should be reported by the respondent using a 5-point scale.

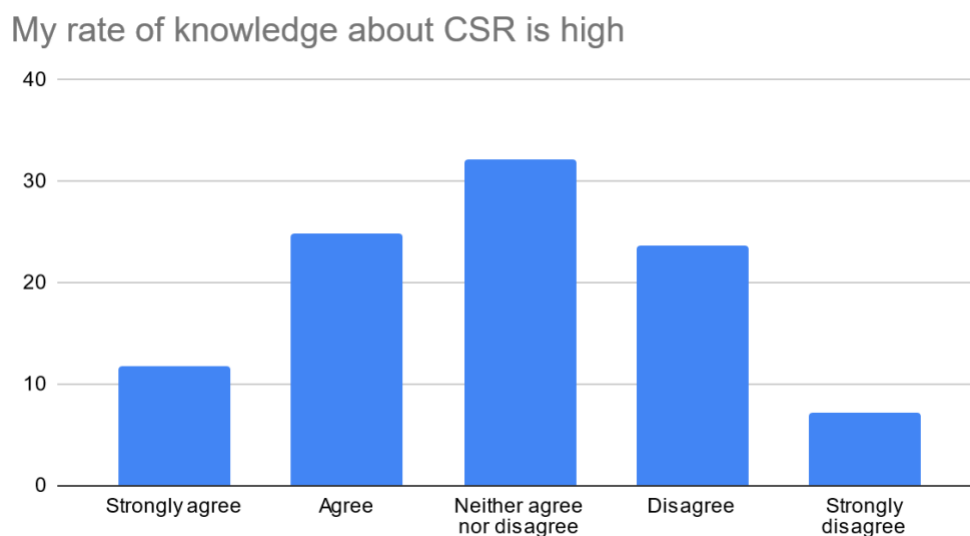
Indicate your degree of agreement or disagreement with the following sentences:

Graph 7: Q1 – I completely know about Corporate Social Responsibility



Source: Own elaboration

Graph 8: Q2 – My rate of knowledge about Corporate Social Responsibility is high



Source: Own elaboration

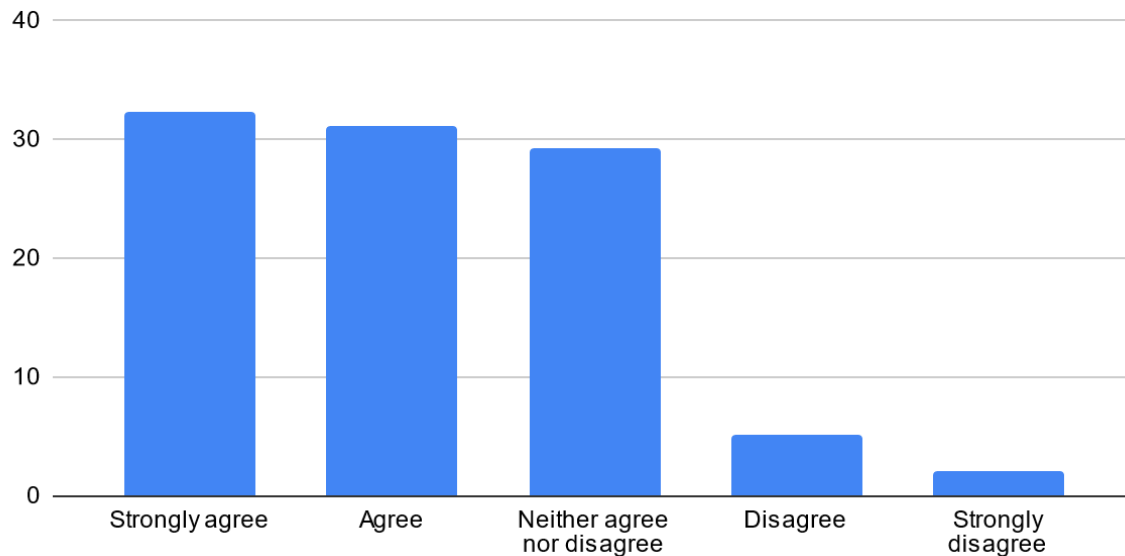


For these two first questions of the survey, we can observe that both questions have a very similar meaning and are also giving very close answers. The deeply analysed question will be the second one as the same sentence structure is again used about Greenwashing. The sentence “I know completely about Corporate Social Responsibility” or “My rate of knowledge about Corporate Social Responsibility is high” must be validated by the respondent with his agreement rate. Here it is remarkable that the answers follow a curve close to that of the normal law. The answer that seemed to correspond to the maximum number of people is the neutral one, “neither agree, nor disagree” which gathers more than 30% of the answers. The second position is towards “agree”. The extreme options “Strongly agree” or “strongly disagree” were the least preferred, representing between them less than 20% of the votes.

The trend of this first question is therefore rather positive, overall the respondents feel that they have a fairly neutral knowledge of this subject, knowing the basics or more. 40.43% of respondents were on the positive side of the proposals, 31.61% were neutral. In total, only 28% of respondents considered themselves to have little knowledge. This disparity in knowledge is to be taken into account for further analysis in the next questions. This diversity is interesting for us because it is representative for our sample, as well as for the disparities of notions and knowledge of these more or less new themes in public opinion.

Graph 9: Q3 – For me, it is important that companies engage in **Corporate Social Responsibility** politics

For me, it is important that companies engage in CSR politics



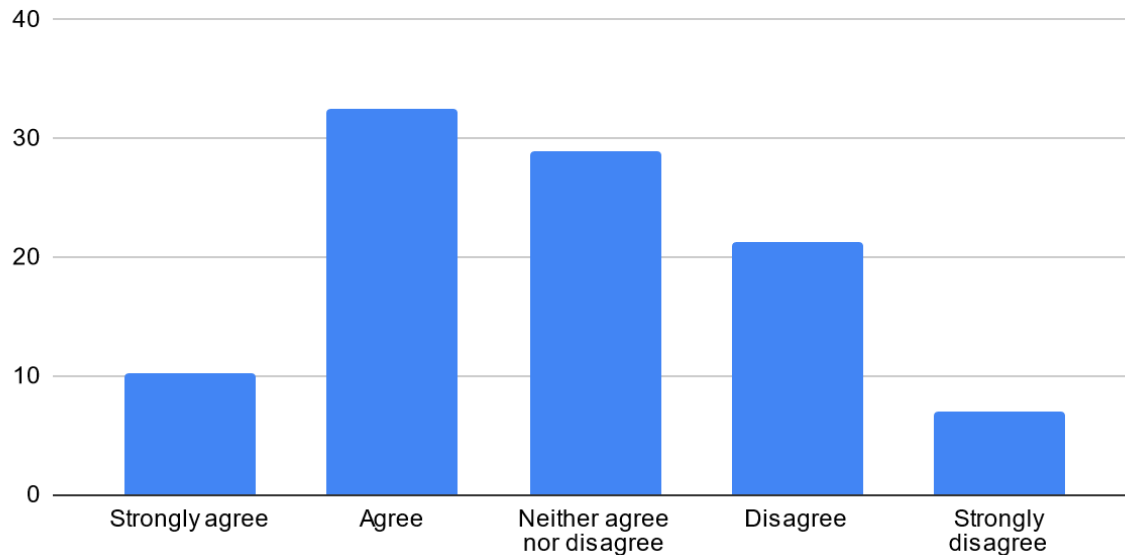
Source: Own elaboration

This question highlights the importance given by consumers to the Corporate Social Responsibility policies practiced by companies. Despite a disparity in knowledge on the subject, respondents are fairly unanimous on the importance of this topic. The definitions have not yet been given by the questionnaire, which means that these are the opinions of the sample member in their current state of knowledge.

63% of the sample stated that they attach importance to the Corporate Social Responsibility policies practiced by companies. Almost 30% of the sample chose the neutral answer, assuming that they are not concerned about the commitment of the companies they buy from; without saying that they disagree with the statement, only 7% chose these negative answers. For an analysis, these two questions are already very interesting. In fact, in the first question, we observe that 40% feel informed on the subject but that 60% value the fact that a company practices Corporate Social Responsibility policies. That is to say, despite a lack of knowledge, consumers understand the importance of this practice and see an interest in it.

Graph 10: Q4 – My rate of knowledge about Greenwashing is high

My rate of knowledge about Greenwashing is high



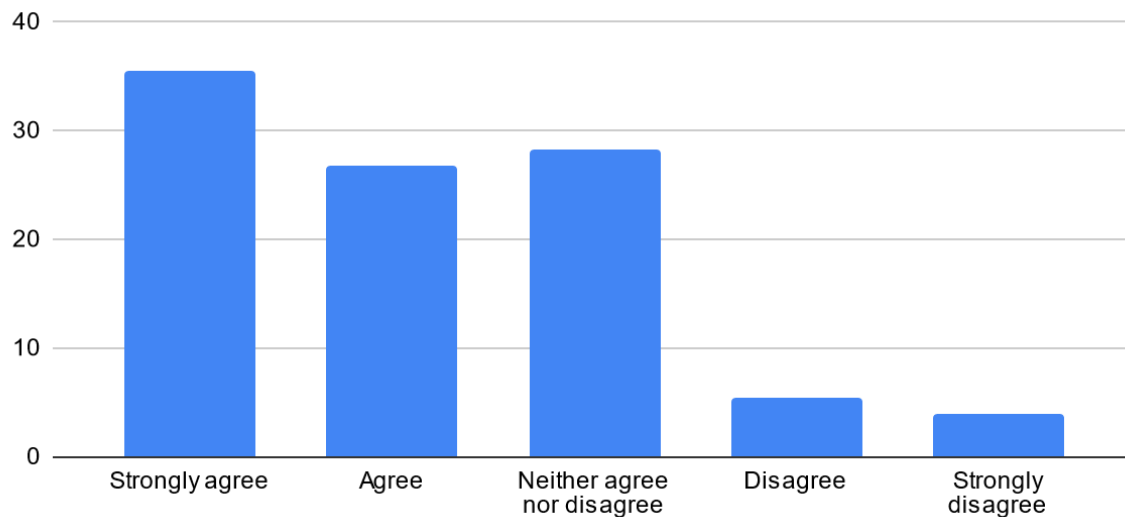
Source: Own elaboration

In the same logic as the two previous questions, the first question concerning the second theme is formulated in the same way as for Corporate Social Responsibility.

Regarding Greenwashing the most chosen proposition is “Agree”, 32.52% of the respondents consider that their knowledge about Greenwashing is high, 10% consider that they are very knowledgeable about this topic and have a lot of information about it. However, the neutral and negative answers also win a lot of votes, they represent respectively 28.88% and 21.28%. To compare the two themes on the same question about knowledge, respondents are globally better informed about Greenwashing than about Corporate Social Responsibility with 42.85% on the positive side and another 30 percent on the neutral side regarding their level of knowledge. Once again, the answers are mixed, a trend is emerging towards a little more knowledge on Greenwashing than on Corporate Social Responsibility without being drastic.

Graph 11: Q5 – For me, it is important that companies DO NOT PRACTICE Greenwashing

For me, it is important that companies DO NOT practice Greenwashing



Source: Own elaboration

Concerning the importance given to companies that do not practice Greenwashing, the answers are quite surprising. For the first time an extreme answer was preferred with 35.56% of the votes, the second position is given to the neutral answer which represents 28.27% being positioned before the “Agree” answer with only 2 percentage points more. Here the negative responses are largely under-represented and only agreed with less than 10% of respondents.

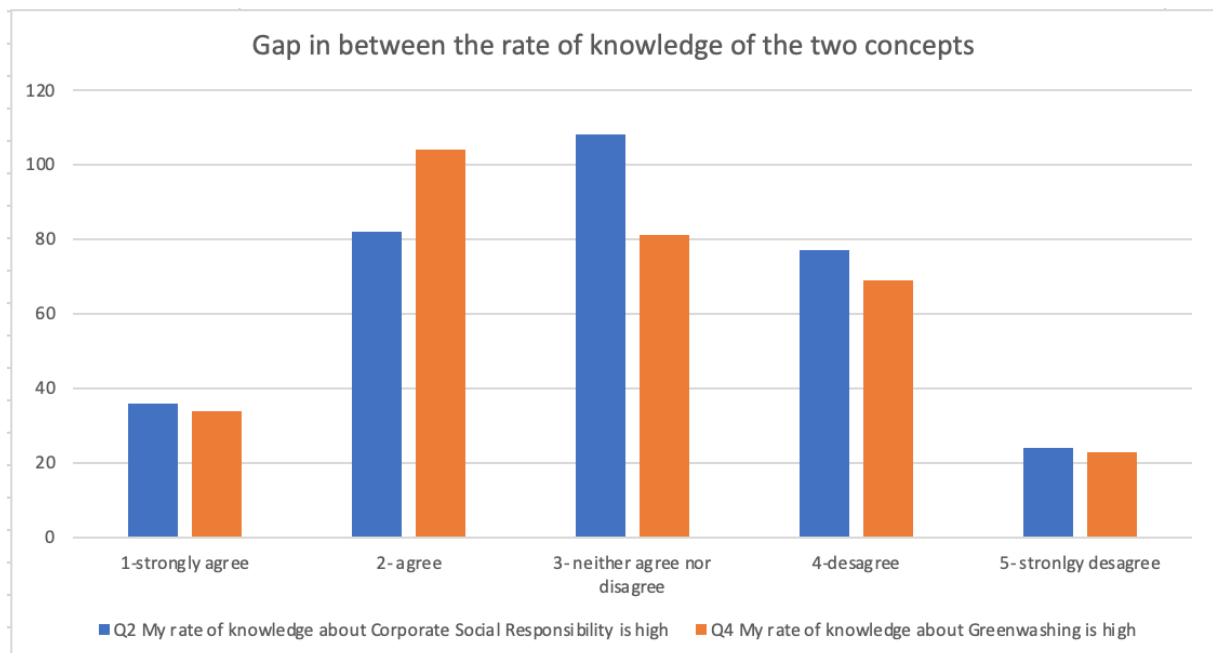
The observation is therefore positive, with 63.85% of respondents stating that they value a company that does not practice Greenwashing, a significant figure that is confirmed by the neutral response used at 28.27, leaving the negative responses almost completely aside. Once again, knowledge represents a great disparity but not importance in the eyes of the consumer, even if he/she feels that he/she is not sufficiently informed on the subject, the consumer understands that it is an important social issue and that it should be valued. This observation is as visible on Greenwashing as on Corporate Social Responsibility.

The first set of questions gave us its share of analyses, the subjects are mastered in an unequal way, slightly more for Greenwashing, but they are subjects that are important to the consumer for both themes. The answers collected are representative of the consumers' opinion at their current state of knowledge.

To make a comparison in the knowledge of the two notions that are discussed in this work, it is observable that the rate of knowledge between Corporate Social Responsibility and Greenwashing are similar in the majority. Greenwashing has a slight advantage over Corporate Social Responsibility by winning more "Agree".

To realise another comparison about knowledge our consumers possess about the two concepts mentioned, let's look at the graph n11. Rates of knowledge are quite similar about each concept, anyway a small lead is taken by Greenwashing, which cumulates more "agree" answers while Corporate Social Responsibility cumulates more "neutral" answers.

Graph 12: Gap in between the rate of knowledge of the two concepts



Source: Own elaboration



Definitions of Corporate Social Responsibility and Greenwashing were inserted here, right after the first section, in case respondents don't know or don't understand the topics we are talking about.

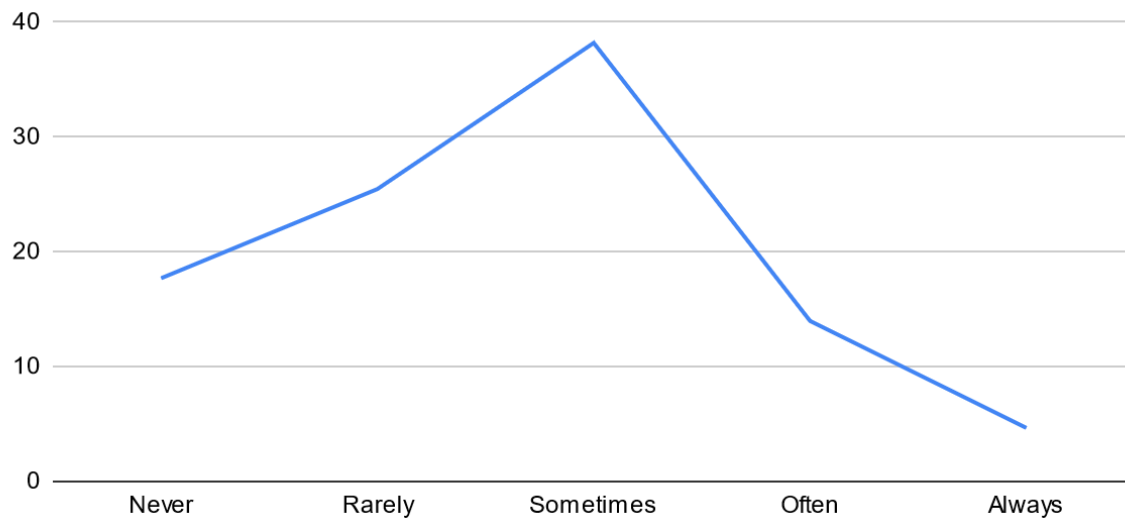
- Corporate Social Responsibility is an ethical way through which an organization creates a balance with its economic, social, and environmental challenges to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society.
- Greenwashing is A corporate communication practice consisting in deliberately misleading customers about company's ecological commitments through selective disclosure of information to create an overly positive corporate image.

Part 2: Are consumers making efforts to spot these concepts?

It is therefore from this stage that we can consider that the respondents are better informed and that less doubt will have room to reign in their minds concerning the two subjects.

Graph 13: Q6 - Are you trying to figure out which companies practice **Corporate Social Responsibility?**

Are you trying to figure out which companies practice Greenwashing?

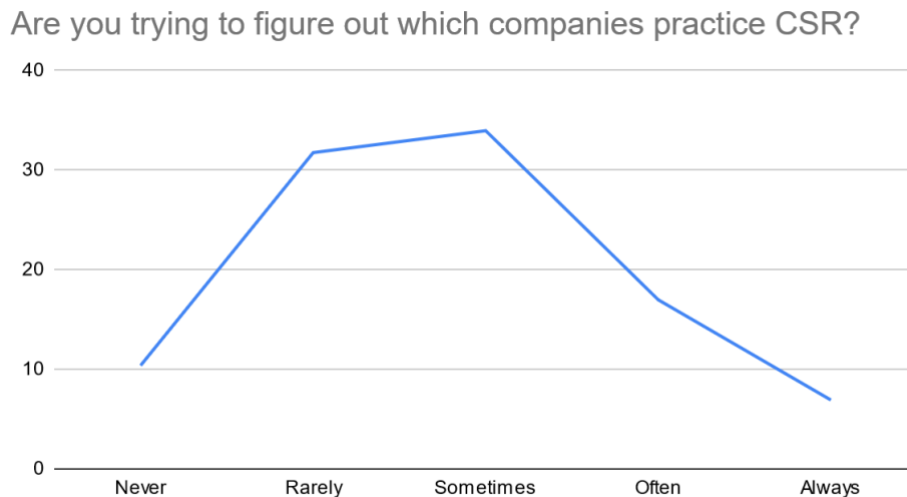


Source: Own elaboration

Through this question, we have the opportunity to understand the frequency of consumers' efforts to identify companies that are more responsible than others. We observe that the neutral category, "Sometimes" is the one that inspires our consumers the most with 38.20% of the respondents. This neutrality corresponds perfectly to the combination of answers given earlier, with a small lead over the "Never" or "Rarely" with 43.17% combined. This leaves positive responses with less than 20% of the channels. Despite the importance given by the consumer to the subjects of Corporate Social Responsibility and Greenwashing, it is not visible in the concrete actions as 80% of the respondents try to find out which companies practice Greenwashing to the maximum, sometimes even never for 17.70%.

Here consumers are honest and assume that they do not pay attention, thanks to this remark it is possible to say that the risk of bias is low, the respondents did not look for the right answer but answered according to their actions, their convictions, and their habits.

Graph 14: Q7 - Are you trying to figure out which companies practice Greenwashing?



Source: Own elaboration

For this question concerning Corporate Social Responsibility, the majority is also given to the neutral answer, "Sometimes" which wins 34% of the votes, i.e. 4 percentage points less than for Greenwashing. The conclusion of this point is therefore that consumers are more regularly asking about Greenwashing practices than about Corporate Social Responsibility practices. This observation is again validated by the response option "Rarely" which was preferred for Corporate Social Responsibility with 6.29 percentage points more than the same response option for Greenwashing. It is therefore important to underline that the respondents to our questionnaire, thus serving as a representative sample of the consumer population, are mostly informed about Greenwashing. So far, the answers have shown a tendency for consumers to be more interested in Greenwashing than in Corporate Social Responsibility.

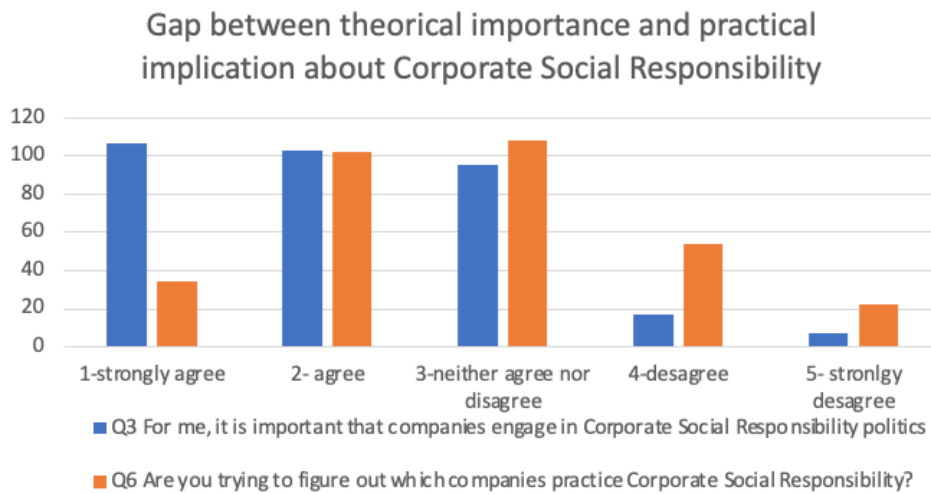
As a conclusion of this first series of questions we can say that consumers are more aware of bad actions, scandals and therefore of Greenwashing. Indeed, we can assume that bad press makes more noise than good actions.

Thus, consumers are aware of certain issues and therefore feel more informed about Greenwashing than Corporate Social Responsibility.

Corporate responsibility is a concept developed, with inner objectives, within a company in a more discreet and less scandalous way as it must be positive, thus less highlighted by the public opinion.

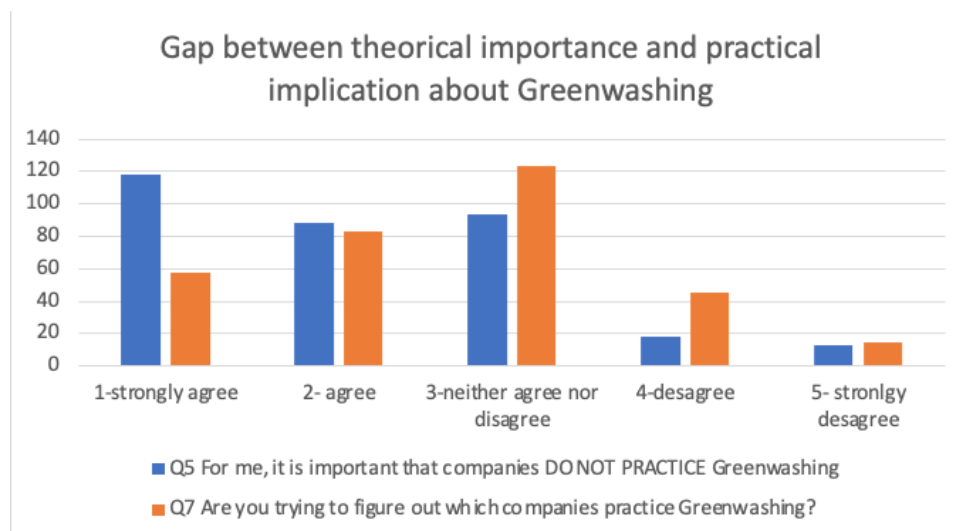
To go further with this conclusion, we can also highlight the fact that theoretically the importance given to finding companies engaged in Corporate Social Responsibility or not practicing Greenwashing is quite high. For question 3 and 5, respectively the option of answer “Strongly agree” is the highest. While for Q6 and Q7, which imply a real action, the most of answers are neutral and the disagree or strongly disagree options are cumulated more answers.

Graph 15: Gap between theoretical importance and practical implication about Corporate Social Responsibility



Source: Own elaboration

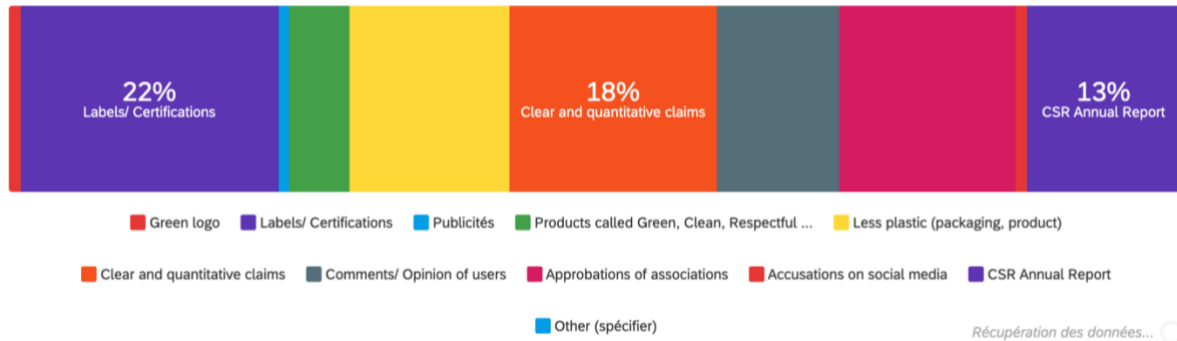
Graph 16: Gap between theoretical importance and practical implication about Greenwashing



Source: Own elaboration

Part 3: How do consumers identify these concepts?

Graph 17: Q8 - For you, what are the distinctive signs that a company has a good Corporate Social Responsibility politic?



Source: Own elaboration

For this question 1206 responses were collected, which means that on average, the 357 respondents to this questionnaire selected 3.3 response options for this question.

Consumers trust labels and certifications, and a large majority of them said they could recognise a company that is committed to good Corporate Social Responsibility by this symbol. Consumers are therefore largely reassured by labels on packaging, on products, on website. These symbols are identified as a good sign. For example, identifying labels such as FSC, ISO 26000 or Afnor which are internationally validated labels with real value are actually a good sign about the interests, and preoccupation of the company.

However, this remark must be seen as a warning. Some companies use labels and certifications to mislead consumers through unofficial labels or even labels created by the company itself. Here are some examples of logos, labels, certifications used by companies. In the solution provided at the end of this work, the incorporation in the guide must be clear enough to be able to follow the right certifications. Image 1 shows abusive versus trustworthy labels or logos companies use to give their consumers a message. This image helps to differentiate what are some of the accurate signs of quality or engagement.

Image 1: Abusive versus trustworthy logos

Abusive “labels”	Trustworthy labels
    <p>NO ANIMAL TESTING</p> 	    

Source: Own elaboration

Another element that seems to reassure consumers is **the reduction of plastic** in the packaging and in the products themselves. A feature which is probably identified as efforts made by the brand on the environment and associated with Corporate Social Responsibility for 14% of the 357 respondents with 164 of them choosing it in their multiple choice options. However, companies again are misleading consumers with fake assumptions or adulterated ones that make on purpose believe the company is developing great packaging while it is way more complex. Let's take the example of Starbucks, this American company, based in Seattle and leader in the barista and take-away coffee sector, is setting a bad example in terms of a "Less plastic (packaging, product)" claim. Indeed, it was in 2008 that the American coffee giant first announced its objective for 2015 to serve its coffee in cardboard cups and to encourage and motivate the use of reusable cups. This very ambitious objective is part of a current Corporate Social Responsibility policy that focuses on the environment, which unfortunately has not been met to the desired level.

The activist association Stand.earth states that the components of the new Starbucks cups obviously include more paper, cardboard but do not totally eliminate plastic, also including other ingredients such as the "thin layer of 100% oil-based polyethylene plastic" making the sorting of the cup very difficult, if not impossible in the majority of recycling centres. It is because of this mixture of products that the cup does not end up in the vast majority of cases in the right recycling centres and unfortunately ends up in the same situations as other cups from other companies as expressed Image 2. (Stand.earth, 2017)

Image 2: The Secret of the Starbucks Cups



Source: Stand.earth (2017)

"The percentage of cups that make it through the entire recycling process remains unclear" (Stand.earth, 2017). The **clear and quantitative claims**, many consumers chose it as a helpful element to find out which companies are practicing a good Corporate Social Responsibility politic. This option corresponds in particular to the definitions given above. This is actually the most correct answer of all, as Corporate Social Responsibility should involve transparency towards its consumers. 18% of answers were including this option, almost 60% of respondents included it in their multiple choice.

However, this response should also be taken with caution. As observed earlier in the Starbucks example, claims have been made, clear objectives with a deadline, however Starbucks is not notified that they have failed to achieve these objectives in a practical and not just theoretical way. Also, it is the Annual Corporate Social Responsibility Report that has gathered a large number of responses, this is one of the response options that can be very easily controversial. Indeed, every year large groups provide Corporate Social Responsibility reports that are full of information, data, new objectives but are first of all rarely read in their entirety and are regularly filled with ambivalences and analyses that are advantageous for the company. This report seems to have good press with consumers as it appears in 13% of responses but this is not particularly good news for the transparency needed in a good Corporate Social Responsibility policy.

It is also others in the broadest sense who are listened to by consumers. Associations, a wise, reasonable, trustworthy voice. The option "association's approval" appears in the answer choice of 50% of respondents.

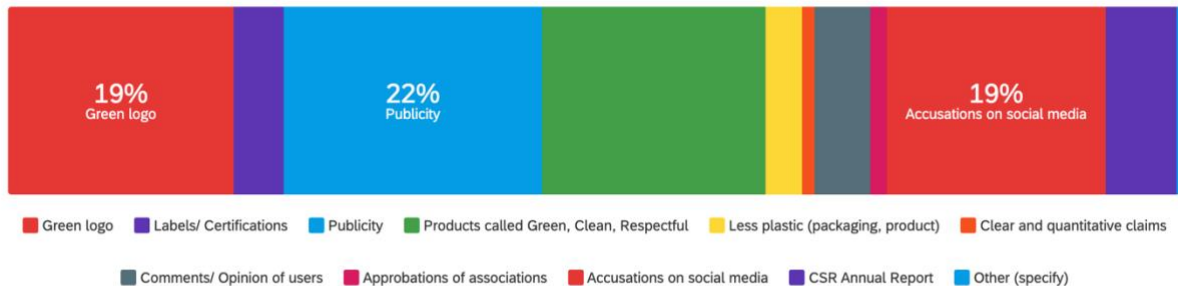
As well as the comments and opinion of users, it is also a sign of trust in the eyes of consumers, as 35% of them wished to place it in their multiple selected options.



The other possible options are those that correspond to Greenwashing, which is very good news, it is also a guarantee of veracity for this study because these options have been neglected:

- 1% for the Green Logo
- 1% for Advertisements
- 1% for Accusations on Social Media
- 5% for Products called Green, Clean, Respectful

Graph 18: Q9 - For you, what are the distinctive signs that a company is a Greenwasher?



Source: Own elaboration

For this ninth question, which is the same as the previous one but about Greenwashing, the number of answers collected is 1008, i.e. the respondents selected on average 2.82 answer options for this question. The answers provided are quite consistent with the previous ones, as the majority in one of the questions are in the minority in the other. Concerning Greenwashing, it is the Green Logo that inspired distrust to the sample, such as Mc Donalds or BP as we can see in Image 3. This response option appeared 194, representing 19.25% of the total votes.

Image 3: Companies using green logos without green actions



Source: Own elaboration

This awareness on the part of consumers is reassuring, a dissociation of colour, emotions and the usual associations between colours and themes does not allow the consumer to be misled as to the real impact of their actions. This method is therefore generally badly perceived by our respondents, who are seeing the marketing and commercial aspect of the action.

Companies play on the naivety of consumers who finally see through this game, e.g. Mc Donalds who changed their logo on a red background with the famous yellow M, probably doesn't convince anyone about a healthy commitment to the environment, health or social aspects and that's a good signal.

Products named "Green", "Clean", "Respecting the environment" and "Ethical" is part of the three main chosen answers in this section and this is good news for our study as it shows a rising awareness. Whether it is due to the definitions that have been given previously or to

the knowledge already possessed by the consumers this response shows companies that their target is not fooled. Cette question peut faire sens avec les labels, logo, symbols abusifs qui sont utilisés régulièrement qui ont été mentionné auparavant dans ce travail. Ceci est aussi une bonne nouvelle, si c'était déjà le cas avant, ou si notre étude a permis d'ouvrir les yeux sur la malhonnêteté de certaines pratiques.

However, the option was signaled as a symbol of Greenwashing with 19,05% of the total answers, let's not forget that 5,62% of these same respondents validated this option as a symbol of good Corporate Social Responsibility policy in the previous question.

This question was certainly problematic for some consumers who wished to respond to this survey. 5.62% reported it as a sign of Corporate Social Responsibility, which may be true but is by no means sufficient if it is the only sign of good engagement.

Once again, consumers trust each other and would follow the opinion of the networks when it comes to negative reviews or denunciation of fraudulent practices. The response "accusations on Social Media" received 188 votes and placed this response option among the most valued with 18.65% of total responses.

Indeed, consumers value the opinion of their peers, consumers themselves. These better informed people would not necessarily have an interest in lying about a bad practice or falsely reporting a good behaviour. This is the strength of social networks or sites such as TripAdvisor, which have become benchmarks thanks to the number of users who filter out lies almost perfectly.

Three response options account for 60% of responses to date:

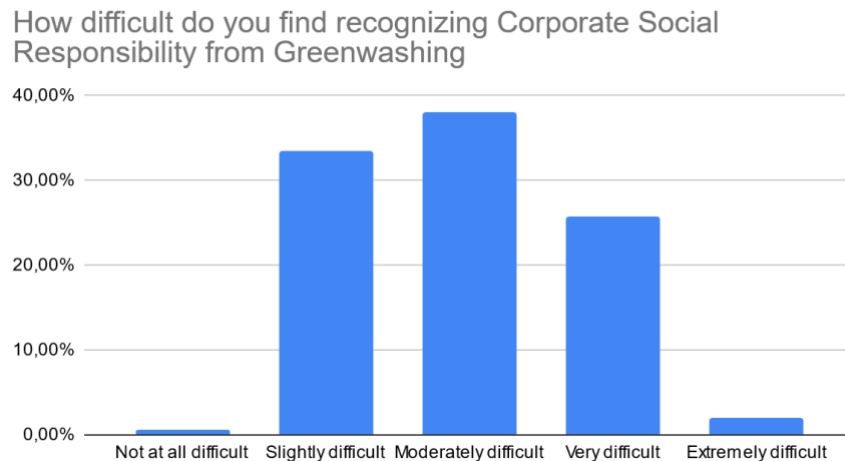
- Green Logo: 19.25
- Products called Green, Clean, Ethical: 19.05
- Accusations on social media: 18.65

And these are three of the four response options that were left out of the question on Corporate Social Responsibility. The concordance between the questions is therefore maintained, since the last of them, Publicity, is in fact the most popular answer with 22% of all answers and was chosen by 62% of respondents.

To create a paradox, we can also consider the number of responses for the labels and certifications of 4,27% and 6,05% for the Annual Corporate Social Responsibility report. The people who validated these answers probably wanted to signal that they know the shortcomings of these practices, the purchase of labels or the creation of certifications that objectively mean nothing.

Part 4: What difficulties are facing consumers?

Graph 19: Q10 - How difficult do you find recognizing Corporate Social Responsibility from Greenwashing?



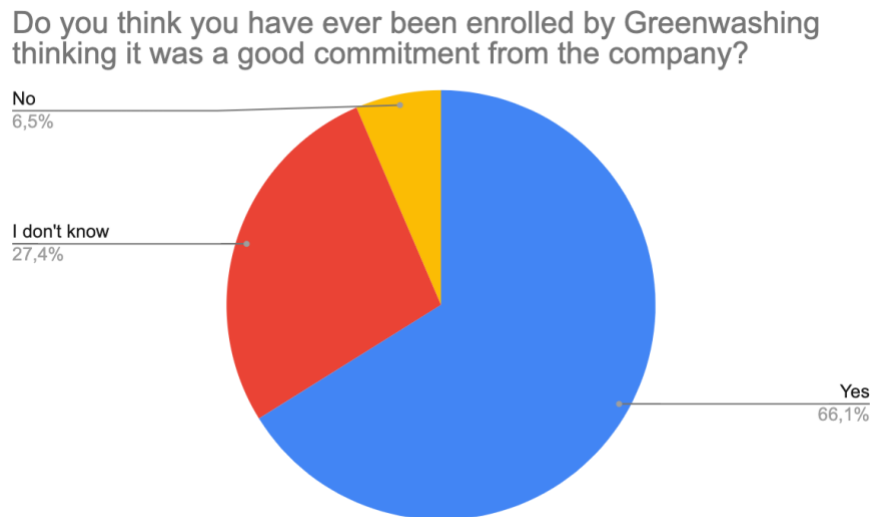
Source: Own elaboration

As a follow-up to the previous questions, we wanted to ask the consumers if they think that Greenwashing among brands, products, advertisements, marketing and Corporate Social Responsibility policies is difficult to recognise. And a large part of them chose the neutral option, which implies difficulty, the other preferred option is "slightly difficult" which represent respectively 38.06% and 33.55%. Thus, 71.61% of respondents oscillate between difficult and slightly difficult. The two options which imply a very marked difficulty were less taken into account but represent 27.75% (very + extremely), a considerable figure but less in comparison with the other option tending towards less difficulty.

However, the "Not at all difficult" option only convinced 2 people out of the 357 questioned, which represents less than 1%.

These responses are quite interesting as they are quite surprising. Consumers have a rather uneven knowledge on the subject of Greenwashing, actions at the time of purchase are inconclusive as observed in the second part. The third part also shows that consumers are not completely mistaken in the signals that should evoke Greenwashing or Corporate Social Responsibility, clarifications are needed but they themselves do not consider that identifying a Greenwashing company is impossible. This shows that finding solutions that are easy to implement would be a key to helping consumers know what they are buying, whether their choice is for responsible products or not, so that the choice is informed and not blurred by lies.

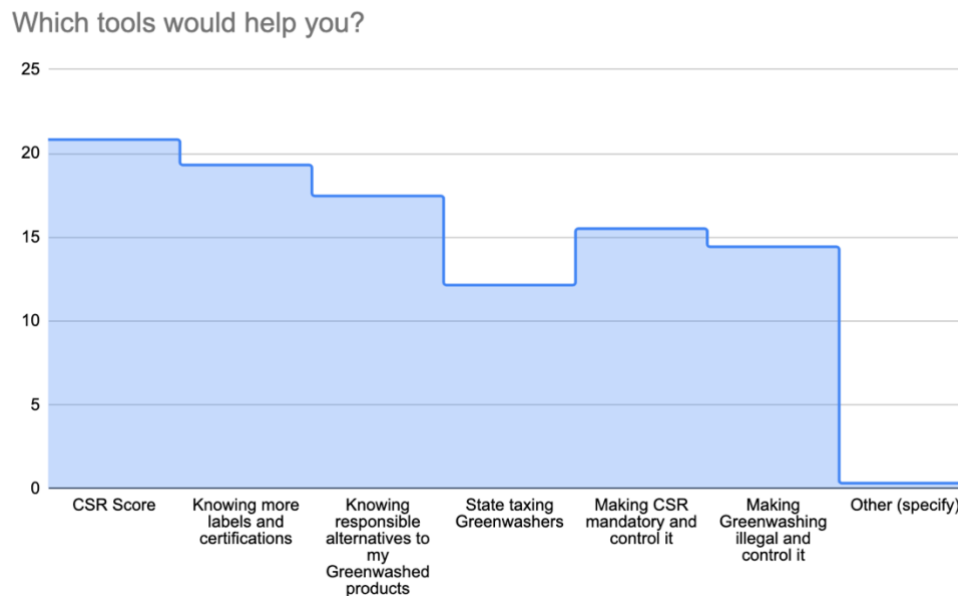
Graph 20: Q11 - Do you think you have ever been enrolled by Greenwashing thinking it was a good commitment from the company?



Source: Own elaboration

Consumers are clear, whether it is a statement made by the respondent before or during this questionnaire, it is clear, a large majority feel concerned about being manipulated by Greenwashing. 27.4% say they do not know, and this makes sense. If it is about manipulation by companies, like Starbucks and their cardboard coffee cups, this being one example among many, how can we know if the purchases made are really the result of a committed company or of Greenwashing? The small third of people who answered "I don't know" probably received new information through this questionnaire by having a moment to reflect on this subject which does not necessarily affect them on a daily basis. A large proportion of large groups have already been greenwashing, intentionally or not. These are therefore consumers who have necessarily already been victims of this dubious, vague but convenient communication system for the company. About 95% of respondents are aware of having been manipulated in the past or that this possibility is very likely.

Graph 21: Q12 - Which tools would help you?



Source: Own elaboration

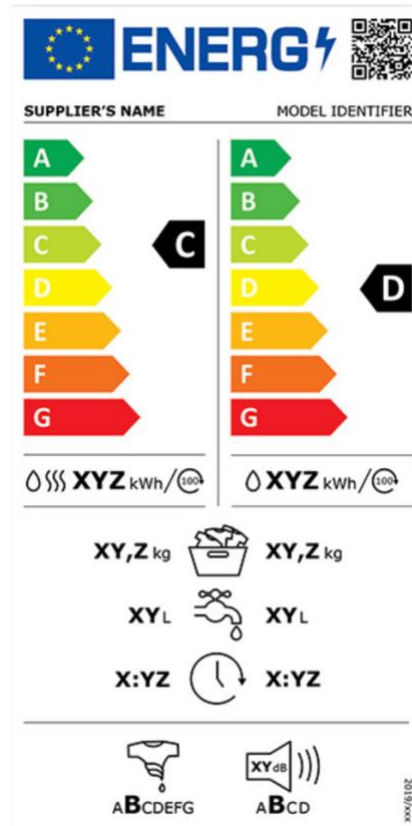
For this question there were multiple possibilities and it is quite possible that a good number of respondents selected all the possibilities since each of them has a high score. This situation indeed shows the need according to consumers to find a solution to help distinguish Corporate Social Responsibility from Greenwashing. Also, this multiplicity of answers can be interpreted again as confusion, consumers probably feel lost and do not really know how to identify which tool would be useful for them to get out of this doubtful situation.

In the answers offered two categories can be distinguished:

The total of the four response options that involve action by an authority, such as the government, is 62.91%. A

- Personal efforts represent 36.77% of the answers.
 - Knowing about labels and certifications: 19.31
 - Knowing about responsible alternatives: 17.46%.
- Efforts by authorities, states:
 - Controls: 15.51
 - Obligation/request: 14.43
 - Taxes: 12.15%.
 - Labels, certifications (such as Image 4)

Image 4 : Energy Score



Source: European Union (2021)

Consumers validate the hypothesis that knowing the issues, knowing the alternatives, being informed about the right signs of Corporate Social Responsibility or Greenwashing help to avoid them. However, these same consumers, the respondents to this questionnaire who represent them, are nevertheless formal: Efforts have to be made on both sides, but especially on the side of the authorities.

Knowledge is the key for the consumer, in a personal way, to avoid being manipulated by big companies. But this is not a correct situation, the state, governments must act to protect consumers as implied by international laws on consumer protection and information. European Union developed several associations, which goals are to protect consumers such as the Non-Governmental Organization "Consumers International".

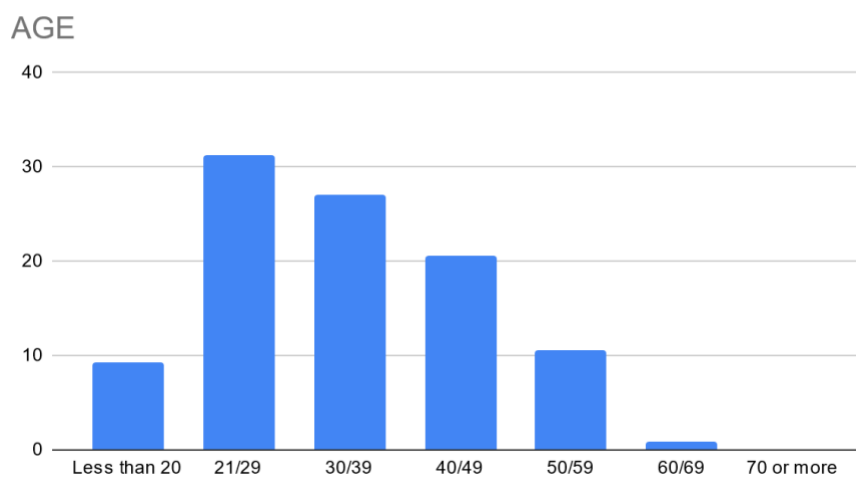
Practices such as Greenwashing are therefore reprehensible, especially in relation to breaches of the consumer's right to information.

Consumers do not seem to be reluctant to make a greater commitment to better information and to pay more attention to it during their purchasing process. However, they feel that their role is limited, and that action on a larger scale would be more effective in protecting not only consumers but also the environment, which is now only a secondary consideration in the Corporate Social Responsibility policies of Greenwashers, as the sole lure for greater profits.

Part 5: Demographics

This part of the questionnaire concerns demographics, which are data, figures, characteristics of a localized population studied for marketing or political purposes to analyse their behaviour. This was the last part of the questionnaire, it is present to better understand the respondents, how the sample is distributed according to three criteria: age, gender and education. Among these three questions, two of them represent biases of this questionnaire that must be considered to correctly analyse the collected data.

Graph 22: Q13 – How old are you?



Source: Own elaboration

For this section on demographics, we will start by analysing the age group, which is relatively young. Indeed, almost 60% are between 20 and 40 years old (21_29: 31.3% and 30_39: 27.1%). We can therefore analyse this first question as one of the biases of our study, the population sought is that of a consumer, a person with purchasing power, and according to the Larousse dictionary, the official French reference, a consumer is a person who buys any product for his or her use. (Larousse, n.d.)

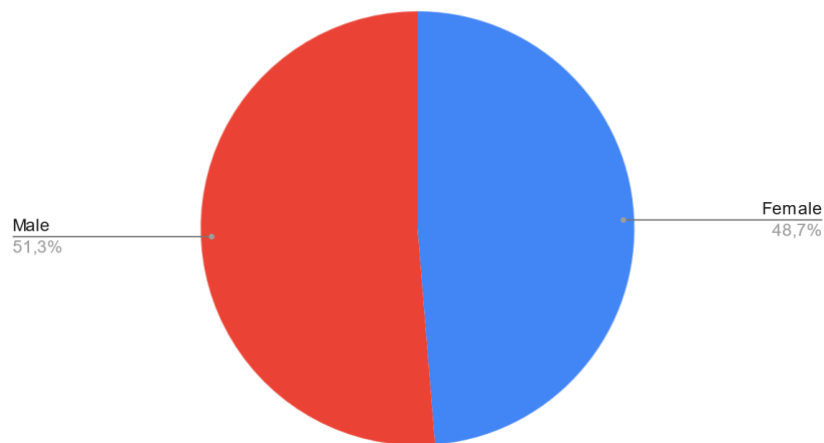
In this study, the age group of people in a young working situation is over-represented and that of people in an established family situation, or senior citizens, is under-represented, while the age group of older people, who are no longer active in the sense of a professional activity, is almost non-existent. These subjects have been popularised within companies through Corporate Social Responsibility commitments in large groups for a decade, in smaller structures this is much less central or not even mentioned depending on the work carried out.

Especially the Greenwashing that is widely put forward by committed consumers since the advance of social networks in everyday life. It is common knowledge that the use of social networks also decreases with the age and generation of the consumer.

With these observations, the conclusion of this question on the age group is that it is not representative of the overall population but representative of the generations within the consumers who are interested.

Graph 23: Q14 – To what gender to you belong to?

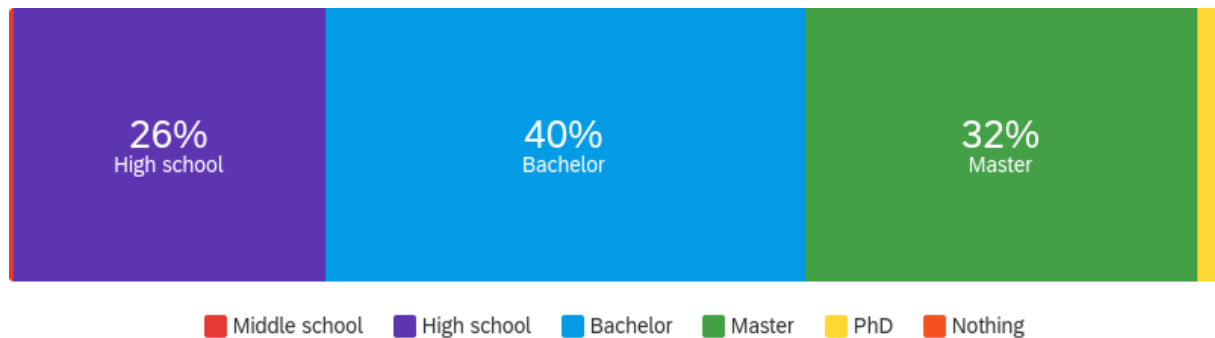
Q14- GENDER



Source: Own elaboration

The gender variable cannot be considered a bias in the study. Indeed, the parity within this study is very good with a deviation from the perfect average of only 1.3 percentage points. This study is based on consumer opinion, and here this question about the gender of our respondents validates the observations made as being unbiased by the gender of the consumer. Gender is often considered a major bias in consumer purchasing habits, here this will not be the case thanks to the near perfect parity collected for this questionnaire.

Graph 24: Q15 – What is your highest education level?



Source: Own elaboration

For the last question in this questionnaire and in this fifth part about demographics, the focus was on the level of education of the respondents to this questionnaire. The questions asked are sometimes complex, and the subjects raised are not necessarily mastered by all consumers in the first place. However, in this study it can be seen that the population surveyed is highly educated overall. 72% of them have completed higher education. Within this group of respondents with higher education, almost half (44.4%) of them have gone on to a Master's degree, i.e. 5 years after high school, they represent 32% of the overall sample. Among consumers as a whole, all ages and social backgrounds taken together, the proportion of people with higher education is in the European Union is 38% in the 25/64 age group. (OCDE, 2021)

This age group is very similar to that of the current study. However, the proportion of people with higher education is almost double in the current study (72%). It is therefore necessary to point out this issue as a second bias in this questionnaire. The vast majority of respondents in this study, almost $\frac{3}{4}$, are educated beyond high school, which is not representative of the real criteria determining the consumer population.

Summary of the Study

In this third part of this work, I have sought to understand where consumers stand in terms of their knowledge of the subject, the importance that Corporate Social Responsibility or Greenwashing has for them in theory but also in their consumption habits, in practice. The study was conducted through a 15-question online questionnaire aimed at surveying the population of European consumers over the age of 18. 357 people submitted their answers, opinions and views. As for the relevance of the sample, the male/female parity is respected with 51.3% of men. In terms of age, the majority of respondents were in the 21/39 age group, representing 58.4% of those surveyed. The last question on demographics asked is the highest level of education, the population collected is highly educated 72% have or are currently doing higher education compared to the European average of 38%.

The most important thing to note from the result of this survey is that consumers are informed about Corporate Social Responsibility and Greenwashing in a heterogeneous way since almost as many people responded in each category.

Table 25: Distribution of responses to the question "My rate of knowledge about Corporate Social Responsibility" according to three categories.

Strongly agree/ Agree	Neither agree nor disagree	Disagree/ Strongly Disagree
36%	32%	31%

Source: Own elaboration

These data show the big differences inside the population about the knowledge for this concept and mastery of this subject is therefore unevenly distributed.

While about Greenwashing the responses are again mixed, although more people feel in control of the subject than about the Corporate Social Responsibility, the 29% and 28% of neutral and disagreement should not be forgotten.

Table 26: Distribution of responses to the question "My rate of knowledge about Greenwashing" according to three categories.

Strongly agree/ Agree	Neither agree nor disagree	Disagree/ Strongly Disagree
42%	29%	28%

Source: Own elaboration

Even through this large difference of knowledge about the two topics within the population, consumers see them as theoretically important: as only 7% found Corporate Social Responsibility unimportant, and 8% for Greenwashing. The rest of the almost 90% of our interviewees though it as a topic to be considered, from a neutral position to "Strongly agree".



However, these same consumers hardly reflect the importance given to the subject in their daily purchases since only 18.4% of them "often" or "always" look to see which companies practice Greenwashing and 23.9% for Corporate Social Responsibility.

To go further in this direction, I relied on consumers to identify the points that can be a source of error or confusion but also what elements give them confidence. The examples to be sorted out revealed that consumers most often rely on the right signs, even if not without error. Clarifications should be made to avoid making these mistakes in their daily lives. For example, 5% of the population chose "Green, clean, respectful products" as corresponding to corporate social responsibility. Even though this option was largely selected for the Greenwashing side with almost 20% collected.

And finally, in order to obtain additional information for the development of my "Guide", I wanted to consult consumers' opinions on the tools that could help them on a daily basis. Several proposals were widely voted such as the Corporate Social Responsibility Score, the same process as the energy score. However, the respondents were very clear on the need for their personal involvement since 36% of the selected answers correspond to an autonomous approach on the part of the consumer:

- "Knowing more labels and certifications"
- or "Knowing responsible alternatives to my Greenwashed products"

And 42% to external forces helping them differentiate, such as governmental actions, controls, taxes etc. In other words, consumers assume that they need external help, from the government, European or global regulations, without limiting their duties: to inform themselves, to use their common sense in their purchases if they no longer wish to be the victim of over positive communication.

Indeed, 66.13% of the interviewees are convinced that they have already been a victim of a Greenwashing campaign thinking it was a good commitment from the company and 64% of interviewees find differentiating Corporate Social Responsibility from Greenwashing moderately difficult to very difficult. It is therefore as a result of this need for help in recognising Corporate Social Responsibility from Greenwashing for consumers, which is clearly identified through this study, that I propose my Guide as an extra help to answer the question: Corporate Social Responsibility VS Greenwashing: Where is the limit?



Guide

Corporate Social Responsibility VS Greenwashing

Where is the limit?

It is therefore following these three main parts that we can arrive to the final product of this work. Thanks to the in-depth, chronological, and literary analysis of the subject that is increasingly approached by companies: their level of social and environmental responsibility: the Corporate Social Responsibility. It was then shown in the second part that there are abuses, characterised by lies or exaggeration for example: Greenwashing.

The aim of this research was to provide a guide for consumers that would help them to overcome the manipulative actions of companies that wish to sell through the consumer's desire for a more conscious and responsible economy.

To succeed in providing this guide I needed several elements: a good knowledge of the subjects, which I acquired through the research of secondary sources of information, the reading of articles, books or scholarly papers which allowed me to develop my knowledge, my opinion, and my understanding of the theme. These elements helped me writing of my own definition of the two concepts.

Then the search for a primary source of information led me to the expected and most relevant form of this work. Indeed, formulating a guide is an interesting project but the aim is that it should be as useful as possible to its target. It was therefore while analysing the data from my questionnaire that I realised that simplicity would be an important criterion.

Indeed, despite the mental involvement and the importance given in theory, the actions are not very visible in practice for the majority of European consumers aged 18 and over. Also, the significant differences in knowledge between individuals must be taken into account in the development of a guide for all. I have therefore chosen to present this guide in the form of an infographic, as this format forces the author to synthesise, to keep only the essential message.

I therefore developed the infographic in three stages which seemed to me to be the most crucial to understanding the subject and which would allow me to get my message across correctly:

- Knowledge through a literary definition of each concept
- Examples through concrete and existing examples to build on
- Tips and advice in the form of questions to ask yourself to guide future thinking

CORPORATE SOCIAL RESPONSIBILITY VS GREENWASHING

WHERE IS THE LIMIT?



CORPORATE SOCIAL RESPONSIBILITY

An ethical way through which an organization creates a balance with its economic, social, and environmental challenges to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society.



Coherent actions
Ikea Second Hand section



Reel Labels
"B Corp"



Precise numbers
Patagonia: 87% is Fair Trade

GREENWASHING

A corporate communication practice consisting in deliberately misleading customers about company's ecological commitments through selective disclosure of information to create an overly positive corporate image.



Vagueness
"Eco Friendly"



Irrelevance
"Carbon Neutral"



Extreme numbers
"100% Vegan"

Now that you know what are both of these concepts, here are some tips to differentiate them...

IS THIS LABEL TRUSTWORTHY?

You must inform yourself about labels and certifications, Are they real? Have you seen them before? It is through knowledge that you won't get manipulated by Greenwashing anymore.



IS IT AS GOOD AS IT SAYS?

Claims on packaging says it is "Good for you" "Sustainable" but is this claim honest and transparent? Read and get informed about components to spot the fake assumptions.

IS IT COHERENT?

Think about the logic between the actions, the claims and purposes of the company. The use of exaggerated words should alarm you about the lack of truth behind it.





Conclusion

To end this work, we should remember where it started. This work began with the observation that the commitment of companies seems spread around various causes: the environment, social, human, or even animal issues. Some companies do enter in this commitment particularly well by getting involved in Corporate Social Responsibility policies that are achievable and measurable. Other organisations are more involved in a change of brand identity with the aim of capturing a new customer base or a new market without clear and real actions. But how can consumers recognise a company that offers products that are truly socially committed or simply well marketed?

This is how my work on the research of the limit between Corporate Social Responsibility and Greenwashing started. As predicted in the original objectives of this work, I carried out an analysis based on secondary sources such as books, scholarly articles, which allowed me to understand the subject of Corporate Social Responsibility and to propose my own definition of this concept. Corporate Social Responsibility is an ethical way through which an organization creates a balance with its economic, social, and environmental challenges to meet the expectations of its shareholders and stakeholders by means of a positive conduct towards society.

As far as Greenwashing is concerned, I also based my research on secondary, literary sources, numerous articles, scholarly, and other documents allowed me to understand this concept as well to better elaborate the rest of this work and also to formulate by myself an explanation of this theme. Greenwashing is a corporate communication practice consisting in deliberately misleading customers about company's ecological commitments through selective disclosure of information to create an overly positive corporate image.

To the question: Corporate Social Responsibility VS Greenwashing: Where is the limit? The limit is mostly in the clarity of the message. To link this with a well-known concept, the claim of a company or product must be "SMART": Specific, Measurable, Achievable, Relevant, Time-bound. Indeed, during the buying process, the customer must be able to understand everything that is implied by the organisation about the product, the terms must be precise, specific, the orders of magnitude must be logical, relevant, achievable, the figures given must be measurable, verifiable. Unfortunately, these requirements are not systematically met, and the vagueness of terms such as "eco-friendly" does not allow customers to understand the real ins and outs of the product or service or its societal impact.

The main goal of this work was to develop a guide for consumers, so I decided to obtain information directly from them. I therefore carried out a questionnaire which allowed me to better understand the difficulties of consumers and their expectations.

In this study it has been shown that the knowledge about the two concepts studied is heterogeneous, indeed the need to provide knowledge is necessary to out pass the inequalities and difficulties. Also, the difficulty to recognise the Corporate Social Responsibility from the Greenwashing was confirmed by 66.13% of the interviewees, they are convinced to



have already been a victim of a Greenwashing campaign thinking it was a good commitment from the company. This data shows that despite the knowledge of some, the mistake is made globally. Consumers need advice to avoid falling into these traps as also 64% of interviewees find differentiating Corporate Social Responsibility from Greenwashing moderately difficult to very difficult. These difficulties are raising a desire to act from my side. Through the results, it was visible that consumers are globally ready to make efforts and consumers are obviously expecting tools provided by the authorities, such as an energy or carbon score.

Despite this, society is also ready to invest in the fight against Greenwashing. However, it should not be forgotten that the transformation from information into action is neither obvious nor automatic, and consumers want something simple to put into place.

It is for this reason that the guide was produced in the form of an infographic. A short and synthetic format that gathers a reduced but concise amount of information to maximise the chances of integration of the information by the reader. The information is divided into three categories: definitions, concrete examples on which to base oneself, and advice to guide future thinking.

As planned in the original objectives this tool is intended to help consumers, while waiting for concrete action from governments to fight this societal problem in a more global way. The guide prepared in this work can help consumers while similar actions, such as the Corporate Social Responsibility Score, is developed by the governments. An analysis tool provided by the EU that would help consumers to choose according to this criterion if it is important to them.



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Annexes

A. Questions of the survey

English ▼

Hello, As part of my Double Degree between my business school IESEG and the Universidad Politecnica de València I am writing a thesis on the limits between the policies of Corporate Social Responsibility and Greenwashing. The survey is available in English or French version with a duration under 5 minutes. Thank you in advance for your participation
Alix LE GALL

Indicate your degree of agreement or disagreement with the following sentences:





English ▼

I know completely about Corporate Social
Responsibility

Strongly agree

Agree

Neither agree nor disagree

Disagree

Strongly disagree

My rate of knowledge about Corporate Social
Responsibility is high

Strongly agree

Agree

Neither agree nor disagree

Disagree

Strongly disagree



For me, it is important that companies engage
in Corporate Social Responsibility politics

Strongly agree

Agree

Neither agree nor disagree

Disagree

Strongly disagree

My rate of knowledge about Greenwashing is
high

Strongly agree

Agree

Neither agree nor disagree

Disagree

Strongly disagree



For me, it is important that companies DON'T
PRACTICE Greenwashing

Strongly agree

Agree

Neither agree nor disagree

Disagree

Strongly disagree





English

Corporate Social Responsibility (CSR) is an ethical way through which an organization creates a balance with its economic, social, and environmental issues to meet the expectations of its shareholders and stakeholders (customers, employees, suppliers, investors etc) by means of a positive conduct towards society.

Greenwashing is a corporate communication practice consisting in deliberately misleading customers about company's ecological commitments through selective disclosure of information to create an overly positive corporate image.





English ▼

Are you trying to figure out which companies practice Greenwashing?

Never

Rarely

Sometimes

Often

Always

Are you trying to figure out which companies practice Corporate Social Responsibility?

Never

Rarely

Sometimes

Often

Always





English ▼

For you, what are the distinctive signs that a company has a GOOD CSR politic?

Green Logo

Labels/ Certifications

Publicities

Products called “Green”, “Clean” “Respecting the environment” “Ethical”

Less plastic in product or packaging

Clear and quantitative claims

Comments/ Opinion of users on social media

Associations’ approbation

Accusations of social media

CSR annual report

Other (specify)



For you, what are the distinctive signs that a company is a GREENWASHER?

Green Logo

Labels/ Certifications

Publicities

Products called “Green”, “Clean” “Respecting the environment” “Ethical”

Less plastic in product or packaging

Clear and quantitative claims

Comments/ Opinion of users on social media

Associations’ approbation

Accusations of social media

CSR annual report

Other (specify)





English ▼

How difficult do you find recognizing CSR from Greenwashing?

Not at all difficult

Slightly difficult

Moderately difficult

Very difficult

Extremely difficult

Do you think you have ever been enrolled by Greenwashing thinking it was a good commitment from the company?

Yes

No

I don't know

Which tools would help you?

CSR Score



Knowing more labels and certifications

Knowing responsible alternatives to my
Greenwashed products

State taxing Greenwashers

Making CSR mandatory and control it

Making Greenwashing illegal and control it

Other (specify)





English

Age

Less than 20

21_29

30_39

40_49

50_59

60_69

70 or more

Gender

Female

Male

Other



What is your highest education level?

Middle School

High School

Bachelor

Masters

PhD

None



We thank you for your time spent taking this
survey.
Your response has been recorded.

Powered by Qualtrics 



B. How is my work contributing to the United Nations Sustainable Development Goals

This thesis topic contributes to the objectives of sustainable development, in particular through issue 12: Sustainable consumption and production.

The subject of Corporate Social Responsibility is a current focus for business for many reasons, for example the climate emergency, their social, environmental and human role which is now widely accepted.

It is also society that is imposing it through its changing consumption patterns and growing concerns on their day-to-day businesses.

Recent rapid changes driven by population movements and the development of new technologies predispose consumers to expect more action from companies in their production or distribution chain.

Sustainability has to be at the center of business activity now, to suit consumers as well as the planet.

Unfortunately, the interests of producing companies are not always in line with those of society, the desire to please consumers through these new criteria is present in all companies, but specific, ambitious, measurable and realistic decisions are not so automatic.

This deceptive side that can be found behind claims of eco-responsibility slows down companies in their process of responsible production and jeopardises the sustainable consumption of its consumers who are misled into thinking that they are participating in this objective set by the United Nations.

My work proposing a guide to help the consumer to detect Corporate Social Responsibility from Greenwashing is therefore in line with the United Nations' objective of Sustainable Consumption and Production.

My work is also relevant to the implementation of UN goal number 13: Combating climate change. Thanks to the guide developed in this work and to the knowledge provided by my research and the study carried out, it is possible to affirm that this content will be able to inform and influence the consumption behaviour of customers. Through this content, the knowledge, examples, and advice provided consumers will be able to recognize companies acting for a better world and society and against climate change. This is an important factor in the strategic actions of companies. As climate change is already having a major impact on societal behaviour in the broadest sense and will therefore be a driving force to change the actions of companies towards something more sustainable in the climate sense as well.

The objective number 4 of quality education as well as the number 10 regarding the reduction of inequalities could also correspond in a second measure to my work. Indeed, the inequalities of knowledge about the two mentioned concepts is important and it is thanks to my education of quality and chance to study at UPV and IESEG that I was able to educate myself through my own research while at the same time proposing a reduced and succinct content made public with the intention to share my acquired knowledge and reduce the inequalities of knowledge about Corporate Social Responsibility, Greenwashing, and how to undertake and implement them as a consumer.