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DIFFERENT FACES OF CSR: GREENWASHING IN THE CONTEXT OF ITS IMPACT ON CORPORATE REPUTATION

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Purpose: The aim of the article is to show the negative impact of greenwashing on the company's reputation and to propose ways of using CSR and green marketing tools to reduce green reputation risk.
Design/methodology/approach: The article attempts to answer the question: How to use CSR and green marketing tools so that they are not perceived as greenwashing and do not generate green reputation risk? The following methods were used: literature review, deductive inference based on the analysis of the following concepts: CSR and sustainable development, stakeholder theory, corporate reputation management, stakeholder engagement and social innovation.
Findings: The most frequently postulated method of limiting greenwashing is the legal regulation of CSR, but due to its weaknesses, it is proposed to develop cooperation with stakeholders in order to jointly create green strategies and social innovations.
Practical implications: The methods and directions of activities limiting the negative effects of greenwashing in the context of reducing green reputation risk and improving the reputation management process were indicated.
Originality/value: The article contributes to the development of reputation management theory by drawing attention to another source of reputational risk, the so-called green risk, such as greenwashing, with an indication of how to reduce or avoid it.

Keywords: CSR, greenwashing, corporate reputation, green marketing, reputational risk.

Category of the paper: Conceptual paper.

1. Introduction

The last few decades have been characterized by a dynamic development of the concept and practical CSR activities in the context of implementation of the principles of sustainable development. The so-called green marketing or sustainable marketing have been used as a CSR tool to build a green image and green reputation of a company (Bashir et al., 2016; Ko et al., 2013; Yousaf et al., 2021). The popularization of these concepts and ideas is related to the growing environmental awareness of societies and the growing pressure of many stakeholder groups expecting greater social responsibility from enterprises (Groza et al., 2011; Fontainha et al. 2017). This is especially true for consumers, who are becoming more and more sensitive to environmental and other social issues. Pro-ecological consumers are willing to pay higher prices for environmentally friendly products and products manufactured by companies with high social commitment (Grimmer and Bingham, 2014; Guo et al., 2014; Kumar & Ghode, 2015). In many studies, the authors show a positive impact of the use of CSR and green marketing elements on the image of a product or brand, image and reputation of a company, the level of trust and loyalty of customers (Ko et al., 2013; Wu & Lin, 2016; Bati, 2016; Widyastuti et al., 2019). Many authors also suggest that corporate social involvement and the use of green marketing lead to competitive advantage and better financial results (Kiran, 2012; Flammer, 2015; Leonidou et al., 2017; Moravcikova et al., 2017). Therefore, enterprises more and more often implement CSR programs and use green marketing instruments in their business strategies.

The activities of companies in this area, mainly aimed at building a green image and reputation of the company as a socially responsible organization, sometimes lead to certain abuses, manipulations and unethical practices referred to as greenwashing (Delmas & Burbano, 2011). Generally speaking, greenwashing activities consist in providing the public with manipulated, partially or completely false information about the company's use of various environmentally and socially friendly activities (e.g. production of non-toxic products, use of green technologies, waste disposal, etc.). Consequently, greenwashing is often referred to as the dark side of CSR (Aggarwal & Kadyan, 2014). Disclosing these fairly common practices over many years has a negative effect on companies, especially when it comes to their reputation.

The aim of the article is to identify the negative effects of greenwashing in the context of building and protecting the company's reputation. The implementation of this goal requires answers to the following research questions:

1) What is the origin and forms of greenwashing?
2) What are the reasons for using greenwashing by companies?
3) What are the effects of greenwashing in terms of its impact on the company's reputation?
4) How to use CSR and green marketing tools so that they do not have the appearance of greenwashing and do not generate green reputation risk?

The following research methods were used: literature review and deductive inference based on the analysis of the following concepts: CSR and sustainable development, stakeholder theory, corporate reputation management, stakeholder engagement and social innovation.

The structure of the article was subordinated to the main goal, which is composed of the following sections. Section 2 describes the genesis and types of greenwashing. Section 3 discusses the impact of greenwashing on a company's reputation. Section 4 identifies options and ways to reduce greenwashing to protect company’s reputation from green risk. Section 5 presents a summary and conclusions.

2. Genesis and types of greenwashing

The term "greenwashing" was coined by popular environmentalist and New York Times journalist Jay Westerveld, who in his 1986 publication described a practice in the hotel industry that was advertised as part of an environmental strategy. Namely, the re-use of towels by hotel guests was promoted, which would reduce the excessive consumption of water, while in fact the aim was to reduce the cost of washing (Orange & Cohen, 2010).

There is no single definition of greenwashing, as it is a very complex phenomenon (Lyon & Montgomery, 2015). De Freitas Netto et al. (2020), based on a review of various approaches and definitions, indicated two approaches to greenwashing: (1) greenwashing as selective disclosure and (2) greenwashing as decoupling. Table 1 shows examples of definitions of the approaches highlighted.

Table 1.
Examples of grenwashing definitions according to two different approaches

Highlighted approaches	Examples of definitions
(1) Greenwashing as selective disclosure	• "the act of misleading consumers regarding the environmental practices of a company or the environmental performance and positive communication about environmental performance" (TerraChoice) • "the act of disseminating disinformation to consumers regarding the environmental practices of a company or the environmental benefits of a product or service" (Baum) • "poor environmental performance and positive communication about environmental performance" (Delmas and Burbano) • "communication that misleads people regarding environmental performance/benefits by disclosing negative information and disseminating positive information about an organization, service, or product" (Tateishi)
(2) Greenwashing as decoupling	• symbolic actions, "which tend to deflect attention to minor issues or lead to create 'green talk' through statements aimed at satisfying stakeholder requirements in terms of sustainability but without any concrete action" (Siano et al.) • the gap between "symbolic" and "substantive" corporate social actions (CSA); companies that have a negative CSR performance and at the same time apply a positive communication about their CSR performance (Walker and Wan) • essentially decoupling behaviours that are symbolic environmental protection behaviours with no environmental protection behaviour or failure to fulfil environmental protection commitments, to alleviate the external public pressures and uncertainties and to avoid the conflict with external constituents (Guo et al.)

Source: Own work based on: de Freitas et al., 2020.

Greenwashing can take many forms and types of activities. It can be used by companies that do not conduct any CSR activities at all, as well as by companies implementing specific social projects. Therefore, Dewatripont and Tirole (2005) distinguished two forms of greenwashing:

- hard greenwashing, when the company only uses environmental communication or green advertising, in fact not using any CSR activities,
- light greenwashing, when the company focuses more on advertising its green activities, reducing actual CSR efforts.

Torelli et al. (2020), based on the analysis of the legitimacy theory and signalling theory, distinguished the following four levels of greenwashing:

- Corporate-level greenwashing – misleading communication regarding the company's image and reputation (i.e., the company name and logo, vision, standard adherence, and corporate certification).
- Strategic level greenwashing – manipulated information on the goals of the future strategy, pro-ecological production technology, etc.
- Dark level greenwashing – communication aimed at concealing illegal activities (corruption, money laundering, etc.).
- Product level greenwashing – providing false information about the characteristics of the product (labels, packaging, certificates, etc.).

The distinguished levels of greenwashing are characterized by different goals and methods of communication regarding the environment. They also face different perceptions and reactions of individual groups of stakeholders.

Based on corporate practices and activities, Terrachoice, North American environmental marketing consultancy, identified seven greenwashing sins in a 2009 report (TerraChoice Environmental Marketing, 2009; Baum, 2012):

1) Sin of hidden trade-off – presenting only a few selected features of a product in order to distract consumers from other features that have a negative impact on the environment (e.g., a paper producer may indicate the use of waste paper in its production, while greenhouse gas emissions or chlorine bleaching in the process may be more important issues that are harmful to the environment).
2) Sin of no proof – providing information that cannot be verified with readily available evidence (most often it concerns giving percentage data without referring to a specific source).
3) Sin of vagueness – using misleading words such as "green", "natural", "organic", "environmentally friendly", etc.
4) Sin of irrelevance – pointing to the ecological aspects of the offer that are either of little importance to the environment or are indicated under regulatory pressure.
5) Sin of lesser of two evils – emphasizing a true positive feature of a product, disregarding the overall negative impact of the product on the environment (e.g. ecological cigarettes, fuel-efficient cars).

6) Sin of fibbing – providing false information about the ecological nature of a product (most often it concerns giving false information that the products are certified or registered as organic).
7) Sin of worshipping false labels – using labels that suggest that a product has ecological certificates which the product has not actually obtained.

Greenwashing practices have become so common that greenwashing incidents are noted even among companies with significant, genuine commitment to pro-social activities. Aggarwal and Kadyan (2014) conducted an analysis of green marketing activities (i.e. advertising, websites, sustainable development reports) of selected companies from four sectors: automotive, electronics, food and beverages, and personal care. The surveyed companies include: GM, Toyota, Phillips, Dell, Coca Cola Company, Mc Donald's Corporation, Johnson & Johnson, Procter & Gamble Company. The obtained results showed that even companies with a high overall CSR index used some form of greenwashing. This is where the question arises: why even well-known and reputable companies commit the "sin" of greenwashing?

The motives of greenwashing by enterprises are explained on the basis of several theories: institutional theory, legitimization theory and signalling theory. Walker and Wan (2012) point to two main motives: (1) to obtain legitimacy, according to institutional and legitimacy theory, and (2) to communicate the company's pro-ecological values as a signal to stakeholders, according to the signalling theory. In the first case, enterprises want to gain acceptance and legitimation from various stakeholder groups for whom social commitment and green technologies are of particular importance (Cormier & Magnan, 2015). In the second case, it is about public relations aimed at creating the desired green image and green reputation.

Testa et al. (2018) draw attention to the possibility of pressure from some stakeholders on the undertaking of greenwashing by the company. They examined the impact of the pressure of various stakeholder groups on the implementation of environmental practices defined in international norms and quality standards (e.g. ISO 14001). The obtained results showed that the pressure of some stakeholders can induce real integration of proactive environmental practices (e.g. suppliers and shareholders), while other stakeholder groups can encourage their symbolic adoption, that is greenwashing (e.g. customers and industry associations).

3. The impact of greenwashing on the company's reputation – another source of reputation risk

Reputation for many years has been considered by both theoreticians and practitioners of management as one of the most valuable resources of the company. A positive reputation is a source of long-term competitive advantage, it generates better economic and financial results and builds the company's market value (Flatt & Kowalczyk, 2008; Brønn & Brønn, 2015; Schwaiger & Rathel, 2014; Vig et al., 2017; Esenyel, 2020). The growing importance and popularization of CSR has a large impact on building a positive reputation (Fombrun, 2005; Melo & Garrido-Morgado, 2012; Famiyeh et al., 2016; Šontaitė-Petkevičienė, 2015; Aksak et al., 2016). Social activity is also important when it comes to protecting reputation and its recovery after a crisis (Minor & Morgan, 2011; Kim & Woo, 2019). Emphasizing the close relationship between the CSR concept and the reputation concept, Hillebrand and Money (2007) conclude that these are two concepts, but also two sides of the same coin. Recently, a new category of corporate environmental reputation has even appeared in the literature (Martin-de Castro et al., 2019).

Reputation is based on such fundamental values as honesty and credibility, which build stakeholder trust (Fombrun & van Riel, 1997). Therefore, any fraud, manipulation or unethical behaviour undertaken as part of greenwashing affects the deterioration or even loss of reputation. A spectacular example is the recent Volkswagen Dieselgate scandal (Siano et al., 2017).

Authors of many studies show the negative impact of greenwashing on the company's reputation (Nyilasy et al., 2014; Lim et al., 2013; de Jong et al., 2018). De Jong et al. (2019) additionally prove that negative effects occur not only in the case of full behavioural-claim greenwashing (telling lies), but also in the less severe and less obvious case of partial behavioural-claim greenwashing (telling half-lies).

Greenwashing has many negative consequences for a company in terms of its image and reputation. First of all, it has a negative impact on the opinions, attitudes and behaviour of one of the key stakeholder groups - consumers, namely:

- deteriorates opinions and attitudes towards the brand (Parguel et al., 2011; Nyilasy et al., 2014),
- generates unfavourable "word of mouth" (Chen et al., 2014; Zhang et al., 2018),
- reduces the level of loyalty to the company and the brand (More, 2019),
- weakens purchasing intentions (Akturan, 2018; Aji & Sutikno, 2015; Nguyen et al., 2019; Zhang et al., 2018),
- reduces trust in the company (Chen & Chang, 2013).

Seele and Gatti (2017) note that scepticism and distrust of stakeholders also occur when the company's message about pro-social activities is true, and the suspicions or even accusations of greenwashing are false. The negative effects of greenwashing are also negatively reflected in the financial results of enterprises (Walker & Wan, 2012; Du, 2015). As a result, companies are losing incentive to take green action and report it for fear of being accused of "green" manipulation and exposure to green reputational risk. In this way, greenwashing ultimately harms not only consumers and businesses but also the environment itself (Furlow, 2010).

As you can see, the use of greenwashing practices has negative consequences when it comes to the attitudes, behaviours and decisions of many stakeholder groups, including one of the key reputation groups – consumers. Greenwashing leads to feelings of suspicion and growing scepticism about all information about the company's environmental activities (Rahman et al., 2015; Aji & Sutikno, 2015). The research of the SW Research and Opinion Research Agency – EKOBAROMETER carried out in 2020 shows that every third Polish consumer does not believe in the sincerity of ecological advertising (EKOBAROMETER – Critical towards ecomarketing, but not necessarily towards ecology, 2020). This means that consumers are critical of eco-marketing, but not necessarily of ecology itself. All this leads to a decline in trust in the company and the dissemination of unfavourable opinions to other stakeholder groups (Szabo & Webster, 202; Chen et al., 2014). In this way, greenwashing, and so in a sense also CSR, becomes another source of reputational risk, the so-called reputational green risk (Chen & Chang, 2013; Coombs & Holladay, 2015; Tarabieh, 2021).

It is worth noting that recently the literature has drawn attention not only to greenwashing as a deliberate abuse of CSR for the purpose of building an ad hoc green image, but to an overly superficial and short-sighted approach and use of CSR. The authors suggest that enterprises practice CSR as a public relations strategy, cover-up, or marketing strategy aimed at maintaining and improving competitiveness in the industry (Katono, 2021; Newman et al., 2020). Companies focus more on promoting and advertising their CSR activities, rather than on the activities themselves, which in fact are not that many (Jozef et al., 2019).

The possibility of a reputational green risk, i.e. of being suspected of greenwashing, presents companies with the dilemma of whether to communicate their CSR activities at all and how to do so. The importance of this problem is well illustrated by the results of the experiments carried out by Vries et al. (2015). The experiments concerned the reaction of stakeholders to the given motives for environmental investments of the surveyed companies in the energy sector. It was found that respondents were more likely to suspect the company of greenwashing when it quoted greenwashing motives for its investments, while these suspicions were lower when it quoted economic motives.

To sum up, greenwashing may bring short-term, superficial benefits in the form of creating a green image of the company, but in the long run it has negative effects, breeds scepticism of stakeholders and generates green reputation risk.

4. Possibilities and ways of limiting greenwashing in order to protect the company's reputation

Most researchers believe that the main reason for the generation and diffusion of greenwashing is the lack of regulations on CSR and treating it as a voluntary practice (Alves, 2009; Gatti et al., 2019a). Therefore, many authors suggest that an effective method of controlling and limiting greenwashing practices are legal regulations at the general economic level (Feinstein, 2013; Huang & Chen, 2015) or at least at industry level (Smith & Font, 2014). The role of governments in the process of making these regulations is debatable (Dentchev et al., 2015), but in many countries governments take such initiatives, triggering a lively discussion about whether CSR should be exclusively voluntary (Gatti et al., 2019b; Wang et al., 2019). Markham et al. (2014) postulate the need for governments and other stakeholder groups (environmental organizations, consumer associations, public benefit institutions, etc.) to work together to create a regulatory framework that would give a stronger mandate to monitor and control the integrity of sustainable business practices in enterprises. Gatti et al. (2019a) suggest that greenwashing could be prevented more effectively by combining voluntary and mandatory aspects of CSR in such a way as to promote creative and effective CSR initiatives while setting boundaries and rules for their implementation and communication.

The method of limiting greenwashing through legal regulations is being criticized as it does not seem to be effective. Lee et al. (2018), analysing this problem from the economic side, found that even if greenwashing is legally regulated, companies will not necessarily act pro-ecologically if they find that the additional cost of CSR is too high. On the other hand, the lack of regulation may encourage companies to take genuinely green actions to meet the expectations of key stakeholders.

An important role in reducing greenwashing may be played by changing the method of CSR reporting. So far, there are no unified standards in this regard. The information that companies place there is often too general, not very specific and, most importantly, difficult to verify, and therefore not very reliable (Nawrocki & Szwajca, 2016). Uyar et al. (2020), based on research in the logistics sector, found that if the information contained in the reports reflects the actual implementation of pro-social and environmental activities, it is received very positively by shareholders and other stakeholder groups.

It seems, however, that even the best regulations and their strict enforcement will not replace the real good will of enterprises to undertake CSR activity and provide reliable information. De Jong et al. (2019) conclude that only genuinely ecological activities of a company will have the desired positive reputation impact. The problem is how to communicate these activities to convince stakeholders of this integrity and gain their trust.

The direction of solving this problem postulated in the article is the development of cooperation with stakeholders in the development of environmental and pro-social projects. Research on the involvement of stakeholders in various initiatives and activities of the company has been going on for many years, along with the development of the stakeholder theory (Sinclair, 2011; Peterson, 2013). Abuzeinab and Arif (2014), based on research conducted in the British construction sector, have shown that stakeholder engagement can dynamize the processes of creating innovative, green offers and the implementation of green business models. According to Mathur et al. (2008) stakeholder engagement is an opportunity for social learning when stakeholders learn about each other's values, seek common values, and together they can create and implement joint initiatives. It is an important factor determining sustainable development. Vollero et al. (2016) propose a change in the strategic approach to CSR and its communication towards stakeholder involvement in these processes.

The concept of stakeholder engagement refers to the concept of the so-called social innovation, developed on the basis of such theories and concepts as: K. Davis' theory of social consent, Creating Shared Value (CSV), Hybrid Value Chain (HVC), Corporate Social Innovation (CSI) or CSR 2.0 (Szwajca, 2017). Social innovations concern the development and implementation of innovative products, services, and business models that are to serve the needs of society and environment. Various actors and stakeholder groups can participate in the creation of social innovations: citizens, enterprises, non-profit organizations, local communities, public institutions, etc. (Herrera, 2015; Osburg & Schmidpeter, 2013). Engaging stakeholders in the implementation of pro-social or pro-ecological (green) projects makes them feel not only their co-creators and beneficiaries, but also entities co-responsible for the entire creative process. It seems that participation in these activities is one of the most convincing evidence of the company's implementation of CSR activities.

5. Conclusions

Popularization of the idea of CSR in the context of striving for sustainable development has led to the widespread implementation of various pro-social and pro-ecological activities by enterprises. One of the tools used as part of CSR is green marketing, primarily advertising. Enterprises determined by striving to be perceived as a socially responsible, environmentally friendly organization begin to abuse green themes in their messages and communication. This leads to not very "clean", ethically questionable practices known as greenwashing. Greenwashing, known as the dark side of CSR, is the dissemination of incomplete, manipulated or completely untrue information to the public about the company's social and environmental activities in order to gain stakeholder favour and build a positive, green image and reputation.

Greenwashing practices have been used since the 1980s. They can take various forms and nature and can be applied at the level of strategy of the whole company as well as at the operational level as specific marketing activities. Disclosure of greenwashing has a very negative impact on the company's reputation, generating the so-called green reputation risk. In order to limit greenwashing, it is suggested to legally regulate CSR, to enable its control and to improve transparency. However, according to many authors, this solution is debatable and not necessarily effective. The article proposes to develop cooperation with stakeholders and involve them in joint pro-ecological or pro-social initiatives. Research shows that stakeholder engagement can lead to the development of innovative green technologies or products, and even the creation of green business models. The proposed solution refers to the concept of social innovations that arise as a result of cooperation between various groups of stakeholders. Participation in the creation and implementation of CSR activities is the best evidence for convincing stakeholders that these activities are real, not fake.

Considerations and conclusions presented in the article:

- contribute to the development of the theory of reputation management in the context of the company's pursuit of the principles of sustainable development,
- in the management aspect, they indicate how to improve the effectiveness of reputation management in the context of CSR by avoiding greenwashing practices,
- on social grounds, they suggest the need to limit greenwashing practices due to their negative impact on the motivation of enterprises to undertake social initiatives.

The limitation of the analyses carried out in the article is the lack of empirical research on stakeholder reactions to various forms of greenwashing in the context of reputation protection. The article may constitute the theoretical basis for conducting such research in various cross-sections, e.g. by industry, territory or by stakeholder groups.

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