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Examination of Greenwashing Practices and its Link to Corporate Social Responsibility

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Abstract— *This paper presents an overview of the various theoretical aspects of the term "greenwashing" and its relationship to social responsibility, sustainability, and sustainable development. The paper also focuses on the initiatives of the international organizations and countries in this aspect, by focusing on the particularity of the countries of the middle east region. Moreover, it reviews the sins of greenwashing and the different ways of measuring it in the literature. This paper aims to provide a critical dimension to the phenomenon of greenwashing and calls for a distinction between practices of disclosing social and environmental responsibility and greenwashing. We conclude from our review that despite the above efforts, this remains limited due to technological development and the multiplicity of services and products available to the consumer.*

Keywords— *Greenwashing; sustainability; CSR; literature review.*

I- Introduction

While the economic and social world is trying to recover from the consequences of epidemics and wars, organizations are waking up to the insight that Greenwashing is an accounting fraud which could endanger the continuity of their activities. The act of Greenwashing is, at its core, a contradiction between seen behavior and actual behavior.

Organizations that follow practices related to greenwashing gain an unfair advantage despite the fact that they may reap financial benefits, but this is in the short term. Every company should be cautious of selectively communicating positive information about a company's environmental and social performance, without actual reporting and just negative information about these aspects, so as to create an exaggerated positive reputation (de Freitas Netto, Sobral, Ribeiro, & Soares, 2020). Greenwashing fraud is, at its core, a conflict between seen behavior and actually practical behavior (Torelli, Balluchi, & Lazzini, 2020).

We can conclude that Greenwashing is the dark side of the social and environmental behavior of organizations.

In this paper, we seek to provide an idea about the term Greenwashing and its relationship to accounting on the one hand, as well as its relationship to the terms related to disclosure of social and environmental responsibility and its relationship to accounting on the one hand, as well as its relationship to the terms related to disclosure of social and environmental responsibility.

II- Prior literature on Greenwashing

A. The concept of greenwashing

Greenwashing according to Bazillier and Vauday (2014) is when an organization prefers to lie about their environmental and social behaviors in the CSR report. However, the annual report or special reports are not only tool or way of misleading; organizations have many ways of communication (Ben Mahjoub, 2018, 2019; Ben Mahjoub & Halioui, 2013; Martínez-Ferrero, Ruiz-Cano, & García-Sánchez, 2016).

Another empirical research proposes that a few firms control the substance and tone of their organization reports notwithstanding an activity to make them more succinct and adjusted. An investigation conducted by Melloni, Caglio, and Perego (2017) at the University of East Anglia analyzed an example of firms associated with a pilot program to deliver integrated reports. These join typically separate financial and sustainability—environmental, social and governance—subtleties of an organization's exhibition.

An integrated report ought to impart "succinctly" about how an association's technique, governance, execution and possibilities, concerning its outer climate, lead to the formation of sustainable worth. Simultaneously, it should be finished and adjusted, comprehensively including all-important data, both positive and negative.

The examination's discoveries, distributed in the Journal of Accounting and Public Policy, show that within the sight of a company's feeble financial presentation, the incorporated report will in general be essentially more, less meaningful and compact, and more idealistic and so less adjusted, proposing endeavors to "greenwash" the genuine exhibition picture. The scientists likewise found that organizations with more terrible social execution give reports that are "foggier" and unveil less data on their environmental, social and governance issues (Melloni et al., 2017).

The outcomes additionally recommend that such methodologies depend honestly on firms' exhibition as well as on the kind of execution, for instance financial versus sustainability. One of the principal challenges when you are contemplating correspondences on sustainability is whether organizations are reporting what they are really doing. The large issue here is that organizations are utilizing coordinated reporting to greenwash, to compensate for helpless activities on their environmental and social effect. The discoveries follow a developing agreement that expanding the measure of corporate data uncovered does not really infer better disclosure. Specifically, speculators and financial experts have censured an apparent "data over-burden" from financial disclosures without an expansion in relating quality and value for clients (Taliento, Favino, & Netti, 2019) .

As a feature of endeavours to bring the length of financial reporting disclosures leveled out and to build their quality, the

International Integrated Reporting Council presented the primary system for coordinated reporting in December 2013, speaking to the most recent endeavor to associate an association's financial and sustainability execution in one organization's report. This arising approach speaks to a move from existing reporting rehearses, which by and large include the creation of financial explanations as per financial accounting standards and a different, generally deliberate, standalone sustainability report, incorporating the social, human, environmental and different components of a company's tasks. It has been proposed that having separate reports makes the connection between the various elements of execution hard to understand and that coordinated reports will eventually help in diminishing the reporting trouble for some associations (H. Chen, Bernard, & Rahman, 2019; Szabo & Webster, 2020). Greenwashing is an occurrence that could be employed in corporate special reports (CSR report, sustainable development report…). When an organization improves confident social and environmental figures, either by misleading or by distorting the information in special reports, it could be understood as greenwashing. Explicitly, there are no code of practice or penal proceedings for organizations that pursue greenwashing to betray their stakeholders (Yu, Van Luu, & Chen, 2020).

Greenwashing has been around since the 1960s, driven by the nuclear industry's need to stay competitive during the anti-nuclear protest movement. Greenwashing has become a tricky and underhanded practice: falsified carbon emission tests, “certified” false labels and marketing slogans that seem legitimate. Greenwashing is a practice that is deceptively used to promote the perception that a company's policies or products are environmentally friendly (Shacklett, 2011).

Many firms consider CSR and sustainability reports as a kind of damage control after an environmental catastrophe. For example, both Exxon and BP utilized CSR disclosure as a tool to reduce severity of the public protestation in response to their disastrous oil spills (Bhatia, 2012).

B. Types and sins of greenwashing

Types of greenwashing

We detect three types of greenwashing considered in the literature. The first type of greenwashing is manipulating disclosures to boost company valuation. By doing so, companies overstate their real environmental performance, which is called a “greenwashing strategy” (de Jong, Huluba, & Beldad, 2020; Uyar, Karaman, & Kilic, 2020). Firms adopting greenwashing as their corporate strategy try to obscure their poor environmental performance by disclosing large quantities of environmental data to mislead their stakeholders. For example, Radu and Francoeur (2017) argue that a company's environmental performance is positively linked with its environmental reporting. In contrast, studying U.S electric utility companies' data, Kim and Lyon (2015) propose that companies may choose to communicate that understate their environmental accomplishments, which is so-called a “brown-washing” policy and moreover corresponding to a prior study suggesting that green credentials or social responsibility agendas are harmful to share prices (Fisher-Vanden & Thorburn, 2011; Ullmann, 1985). The second type of greenwashing is selective reporting to misinform investors. Some researchers (Lyon & Maxwell, 2011; Lyon & Montgomery, 2013; Marquis, Toffel, & Zhou, 2016; Siano, Vollero, Conte, & Amabile, 2017) characterize greenwashing as firms selectively disclosure positive environmental information but conceal negative information. In other facts, Kirk and Vincent (2014) present evidence how companies only disclose private information to a particular group of shareholders. Therefore, these companies can establish a false impression to misinform the community about their actual environmental performance. However, Marquis et al. (2016) state that organizations are less likely to undertake selective disclosure where they are more exposed to global norms and scrutiny. Finally, the third type of greenwashing spotlights product-level greenwashing rather than company-level greenwashing (Delmas & Burbano, 2011; Majid & Russell, 2015; Testa, Iraldo, Vaccari, & Ferrari, 2015). For example, Testa et al. (2015) investigate whether the use of eco-labels can manipulate Italian consumers' buying choices. Delmas and Burbano (2011) confirm that companies can exaggerate the social and environmental advantages of a product to expand revenues.

On the other hand, the international association “Business for Social Responsibility” (BSR) presents four types of greenwashing:

1. Erroneous greenwashing: this category incorporates organizations that are putting forth critical attempts to be more environmentally amicable. Their endeavors are not exceptionally compelling, and they often use claims such as “environmentally inviting" in their interchanges.
2. Unsubstantiated greenwashing: this group incorporates organizations that from the start by all accounts take care of their responsibility honorably, giving their contentions dependent on validated information. Nonetheless, closer assessment uncovers that the organizations have not done it to secure the environment, yet only for their own advantage.
3. Greenwash noise: this category incorporates organizations who state they are "green" without having adequately validated their contentions for saying as much. The corporate explanations are not persuading, not even to shoppers.
4. Effective environmental communications: this type is the objective for all organizations. They do everything to improve the environmental and social performance over the various elements of the organization and they can impart this successfully.

Sins of Greenwashing

Concerning the sins of greenwashing, based on studies of (Horiuchi & Schuchard, 2009), we recap the sins of greenwashing in seven categories:

Sin of the hidden trade-off: A case recommending that an item is “green” in light of a limited arrangement of properties deprived of consideration being paid to other significant environmental matters.

Sin of no proof: An environmental case that cannot be effectively validated by available supporting data or by dependable outsider affirmation. Normal models are facial

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tissues or toilet paper items that guarantee different rates of post-buyer reused content without giving proof thereof.

Sin of vagueness: A case that is so inadequately characterized or wide that its genuine importance is probably going to be misconstrued by the customer. 'All-regular' is a model.

Sin of worshipping false labels: An item that, through either words or pictures, gives the impression of hosting a third get-together underwriting where no such support exists, or counterfeit labels, in other words.

Sin of irrelevance: An environmental case that might be honest yet is irrelevant or pointless for customers looking for the environmentally best items.

Sin of the lesser of two evils: A case that might be valid inside the item class, but that danger diverting the customer from the more protuberant environmental special effects of the grouping overall.

Sin of fibbing: Environmental cases that are false. The most well-known models are items that falsely guarantee to be Energy Star confirmed or enlisted.

C. Different measures and evaluation of greenwashing

Despite the frequency of research on greenwashing, researchers have not reached consensus on a specific measure of this variable. In 2007, EnviroMedia Social Marketing established an Index; the process starts with implementing a website by the organization implemented a portal via which stakeholders can communicate about the environmental compliance of their stated green goals. However, that tool of measurement considered the subjective perception of consumers by the information submitted about the green activities of the company (Avcilar & Demirgunes, 2017; Szabo & Webster, 2020).

In another context, and based on Chan (2001) Chen & Chang (2012) the greenwashing perception is measured using a survey study, via these items:

TABLE I. Items of measurement of greenwashing.

Items	Expressions
1	The product or services misleads with words regarding its environmental features.
2	The product or service misleads with visuals or graphics regarding its environmental features.
3	The product or service is associated with a green claim that is vague or seemingly unprovable.
4	The product or service overstates or exaggerates what its green functionality actually is.
5	The product leaves out or masks important information, making the green claim sound better than it is.
6	The product or services misleads with words regarding its environmental features.

III- Feedback about Greenwashing

A. International Initiatives on Greenwashing

Ramus and Montiel (2005) investigate how corporate environmental approaches have become a type of greenwashing in most industries. To research the usage of firms CSR strategy, they conduct a survey study on a sample of 1995 arbitrarily picked mid-level and low-level representatives working in various capacities and divisions. The 586 participants who reacted to the questionnaire were from 15 countries. Results show that the obligation to explicit environmental strategies does not fluctuate enormously across industry areas, yet strategy execution does. For instance, participants in compound assembling companies have a more negative demeanor toward the execution of similar arrangements than workers in different companies do. In any case, participants might not have a total image of CSR strategy execution since they can just notice the cycle at their own level. In addition, workers who react to the study are conceivably more inspired by CSR issues, so they may be disparaging of their companies' endeavors (Johnston, Amaeshi, Adegbite, & Osuji, 2021).

According to Boyer, Hunka, Linder, Whalen, and Habibi (2020), a great number of customers state they're willing to pay more for items with a sustainability message. In any case, when something sounds preferable for the climate over it really is, that, my kindred earthlings, is defined as greenwashing.

Customer discernment is moving in light of a green objective. Items, nourishments, and ways of life with a high carbon impression are alarming as customer attention to natural issues increments. An investigation from PricewaterhouseCoopers (PwC, 2008) found that over 60% of customers accept that atmosphere related issues are the main issues confronting the world, with 75% saying that they have changed their utilization designs towards an all the more environmentally well-disposed way of life.

With shopper requests changing, sustainability has become a trendy expression for organizations. This is represented in an articulation from the Governor of the Bank of England in 2019, which says that organizations that do not acclimate to a net-zero world by 2050 "will neglect to exist." Sustainable business should go past the ordinary corporate social responsibility plan and step up as heads of a green upheaval as opposed to trusting that the public authority will convey arrangements. Among the heads of the quickly developing green development, push incorporate The Global Investors for Sustainable Development (GISD), involving CEOs from 30 of the world's greatest organizations. The GISD incorporates global firms—for example, UBS, Santander, and Aviva—who have vowed to improve their interests in accomplishing the UN's SDGs. They plan to do this through returning to existing and new plans of action to line up with the SDGs, making portfolios for sustainable speculations and tending to any deterrents to long-haul interest in sustainable development.

B. Initiatives of middle east region on greenwashing

Rabasso, Briars, and Rabasso (2015) conducted a study about Qatar and Arab United Emirates. The authors hint that a number of investors from these two countries are using the sports club management in Europe as a tool of greenwashing. These countries are criticized concerning many social and environmental levels, and their leaders use sports to ameliorate their reputation. We also see brands and companies from these two countries, especially airlines companies, that invaded the advertisements in football stadiums.

In an Egyptian context, presented by Wahba (2012), the dilemma of environmental pollution in Egypt and the

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problems arising from it, as he stressed the importance and amelioration of environmental advertisements because of their role in raising the awareness of the intervening parties.

In the same context, a study El Sawy and Fayyad (2019) aims to assess the effect of green deception on customer behavior in a sample of Egyptian hotels, by studying the effect of green deception on the level of customer confidence and then the deep behaviors with the intention of rebooking again, as well as the desire to spread negative propaganda about the hotel. The results of the study confirmed the negative impact of green deception on customers' trust in hotel services, and this effect increases with customers' experience of green practices. The authors recommend establishing the authority to grant green accreditation certificates for hotels affiliated with the Ministry of Tourism, with periodic supervision over it.

In Qatar, taking into account that this country is the biggest greenhouse gas emitter per capita in the world, will take the opportunity to be the host country of the 2022 World Cup, to start a campaign to raise awareness of the effects of carbon emissions, sustainable transport and also the establishment of the greenhouse (Wittkuhn & Reiche, 2015).

Always, in the Gulf context, the UAE is one of the most important tourist destinations in the world, and it has recently invested in green tourism; this is mainly evident in the size of the ecological footprint1, as the UAE ranks third in the world (Bartalos et al., 2013).

Across the world, organizations and their stakeholders are increasingly aware of the need for responsible behavior, and the associated benefits. A company's commitment to the well-being of society and the environment has become a central criterion in its ability to continue to function effectively. Businesses and organizations do not operate in a vacuum. The way in which they fit into the heart of society and their environment is a decisive factor for the pursuit of their activities. It is also a parameter that is increasingly used to assess their overall performance (Park & Ghauri, 2015).

The countries of the middle east region are no exception, along with the specificities that characterize these countries, give the right to investigate this subject of CSR and greenwashing. The middle east region is considered one of the most volatile regions in the world, especially in terms of political, economic and environmental aspects (McKee, Keulertz, Habibi, Mulligan, & Woertz, 2017).

C. The Role of Social Media In Reducing Greenwashing

Because the terms "green", "sustainable" or "eco-responsible" too often do not mean anything accurate or trustworthy. A recent Deloitte Canada report (2023) argues this significant disconnect between how organizations and consumers identify sustainability sues and sustainable products.

According to this survey report, 57% of Canadian consumers do not believe most green claims organizations make about their brands. Furthermore, almost 46% say they are not willing to pay extra for supposed sustainable or eco-responsible products, on the bases that it is hard to detect those that surely are. In contrast, managers trust that the people has a high or moderate level of conviction in the legitimacy of these statements, observes the accounting company. Consumers are faced with a massive array of competing green or sustainable claims and certifications, unable to distinguish between what is real and what is marketing talk.

Corporate greenwashing disclosures have made consumers more skeptical of sustainability claims and more cynical about corporate motives, leading some organizations to even avoid promoting their sustainability efforts in order to escape. In fact, 41% of companies would feel threatened by accusations of greenwashing if they pursued sustainable development objectives.

[1] "Ecological footprint measure the relationship between human consumption and the earth's resources." Bartalos, Szivas, and Consultancy (2013)

IV. Conclusion

In recent years, countries have been hit by shocks of political instability and epidemics, both internally and externally. In a context of fragile economic and social balance, these shocks bring a set of new challenges, notably the refugee crisis and the displacement of the population. However, these new challenges should not distract organizations from their economic and environmental efforts to adapt to climate change and for sustainable and inclusive development. In the coming years, the world must respond to several challenges in the field of sustainability and distinguish it from greenwashing.

This paper can be an awareness starting point regarding the necessity of distinguishing between disclosure of social and environmental responsibility and greenwashing. The goal was to clarify the negative dimension of this phenomenon, and to highlight international and regional efforts to confront it. We note that despite the above efforts, this remains little due to the development of the means used to practice greenwashing and the exploitation of most people's access to various social media.

The final question that can be a future research question involves whether the last initiatives like "Agenda 2030," "new 17 goals of Sustainable Development" and "Day Earth 2020" can raise awareness for organizations about the bad consequences of greenwashing.

As research prospects, this paper can be expanded by conducting applied studies on the effects of greenwashing on organizational performance, as well as the determinants of greenwashing in some sensitive sectors that are considered and controlled by governments.

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