

Politechnika Śląska  
Dyscyplina Nauki o Zarządzaniu i Jakości

**PRACA DOKTORSKA**

**Raportowanie społecznej odpowiedzialności biznesu w kontekście  
zjawiska greenwashingu**

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## **Summary of doctoral thesis**

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### **"Corporate Social responsibility reporting in the context of greenwashing."**

The doctoral dissertation discusses the impact of greenwashing on the reliability of corporate social responsibility (CSR) reporting. The topic of corporate social responsibility reporting is an important and topical issue in the light of the changing law regarding the reporting of non-financial data of enterprises. The phenomenon of greenwashing is, in turn, a direct threat to the reliability of CSR reports and, therefore, fair competition on the market. It applies not only to investors and people for whom these reports are an element of assessing the value of enterprises, but also to customers and employees. Moreover, this phenomenon has a negative impact on the entire social and business environment in which companies committing greenwashing operate.

As part of the research, a survey sheet was designed for employees and customers of socially responsible enterprises, and then a survey was conducted among these two groups. The research sample was n=400 employees and n=403 customers.

The main goal of the work included building a model of the relationship between the level of knowledge of employees and customers about greenwashing and their knowledge about the possibility of using it in corporate social responsibility reporting. Cognitive goals included identifying strategies, forms and types of business practices using greenwashing, and determining the level of knowledge of employees and customers of socially responsible enterprises on this topic.

Both employees and clients have an average level of knowledge about the strategies, forms and types of business practices using the phenomenon of greenwashing.

The research conducted in the doctoral dissertation was also aimed at understanding the motivation of enterprises in implementing pseudo-pro-ecological and pseudo-pro-social activities and determining the level of satisfaction and commitment of employees in working in socially responsible enterprises. Significant incentives for companies to engage in unfair activities include too little publicity of companies' unfair behavior in the media and a lack of public opposition. In turn, employees consider the opportunity to acquire and deepen

professional knowledge, as well as the adequacy of remuneration to the work performed, to be the most important when working for socially responsible enterprises. Most employees did not undertake additional activities or perform additional duties in connection with their work in socially responsible enterprises.

The utilitarian goal of the doctoral thesis was to develop guidelines and recommendations for enterprises in the field of counteracting greenwashing.

As part of the work, research hypotheses were formulated assuming a positive impact of employees' and customers' knowledge of the greenwashing phenomenon on their awareness of its use in corporate social responsibility reporting and a positive impact of their knowledge of corporate social responsibility reporting on their knowledge of the greenwashing phenomenon. The research hypotheses were verified using statistical analysis - the chi-square test. Statistica and Microsoft Excel software were used.

As a result of the study, a relationship was found between the knowledge of employees and customers of socially responsible enterprises about the phenomenon of greenwashing and the awareness of the possibility of using it by enterprises to achieve an unfair competitive advantage. It was also found that knowledge about social responsibility reporting is accompanied by knowledge about the phenomenon of greenwashing among the surveyed groups. Both research hypotheses were confirmed.