

Creative Greenwashing Policies Between the Promotional Approach to Corporate Image and the Symbolic Activation of Green and Sustainable Marketing

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Abstract:

This study aimed to examine the topic of greenwashing and its role in improving corporate image, with a focus on its role in promoting the perception of organizations' contributions to green and sustainable marketing. It also focused on the public's role in exposing deceptive greenwashing practices through their environmental awareness. To gain an understanding of the marketing, legal, environmental, and accounting aspects of the topic, we conducted interviews with experts in these fields. We concluded that greenwashing is no longer an isolated marketing practice but has evolved into a complex phenomenon involving economic, legal, environmental, and accounting dimensions.

Keywords: greenwashing; mental image; green marketing; sustainable marketing;

Jel Classification: M33; O30

1. INTRODUCTION

Recent decades have witnessed profound shifts in the business environment as a result of growing global interest in environmental and sustainability issues, accompanied by increasing pressure on organizations to adopt responsible practices that move beyond short-term profit-driven logic toward achieving a balance between economic, social, and environmental dimensions. In this context, the concept of sustainable marketing has emerged as one of the modern trends in marketing thought. The role of marketing is no longer limited to promoting products and services; but has also come to include building long-term value based on respect for the environment and meeting the expectations of environmentally conscious consumers, without neglecting the pursuit of building a comprehensive brand image among the public in both the medium and strategic terms. However, this shift has not been free of unsound marketing and promotional practices, as some organizations have exploited the growing interest in sustainability by adopting communication strategies that suggest environmental commitment without actual performance to back it up. This phenomenon has been termed “greenwashing.” This refers to the use of misleading environmental claims aimed at improving an organization’s public image and gaining consumer trust without adopting genuine sustainable practices. This issue takes on particular importance in light of growing public awareness, as they have become better able to distinguish between truthful and misleading claims, making the credibility of marketing practices and messages a crucial factor in building long-term relationships with the market. Hence the need for a comparative study of sustainable marketing and greenwashing and the position of the mental image at this intersection. This research paper aimed to assess the extent to which these practices succeed in promoting the organization’s mental image and the symbolic activation of its role and position within the principles and values of green and sustainable marketing.

To develop analytical frameworks for this topic, the following research question was proposed:

To what extent can creative greenwashing strategies promote an organization’s brand image and visually demonstrate its contribution to green and sustainable marketing?

To answer the above research question, it was divided into the following sub-questions:

- What are the key pillars upon which greenwashing content is built compared to green marketing?
- To what extent can greenwashing promotional approaches succeed in building a sustainable mental image for organizations?
- How can creative greenwashing practices symbolically demonstrate an organization’s contribution to green and sustainable marketing? From the following perspectives: marketing, legal, environmental, regulatory, operational, and accounting?

As preliminary answers to the following sub-questions, the following hypotheses were proposed:

- Greenwashing is adopted over green marketing for several reasons, the most important of which is that it leads the organization to mislead its audience into believing that its activities and products are environmentally friendly, when in fact the opposite is true.
- The unexpected decline in the public image of many organizations is attributed to several factors, the most significant of which may be their adoption of greenwashing practices.
- The perceived leadership of some organizations in their roles related to green and sustainable marketing is attributed to several factors, the most significant of which may be their innovative implementation of green washing policies.

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- Significance of the Study:

The significance of this study stems from its contribution to enriching the literature on green and sustainable marketing by presenting a comparative analysis of the greenwashing phenomenon, which helps clarify the conceptual boundaries between the two practices, while assessing the effectiveness of greenwashing in building a sustainable mental image among the organization's audience, as well as the importance of highlighting the marketing, legal, environmental, and accounting aspects of greenwashing through experts in these fields.

- Objectives of the Study:

This study aims to achieve a number of objectives, the most important of which are as follows:

- Analyze the concepts of green and sustainable marketing and greenwashing and identify the fundamental differences between them.
- Examine the nature of environmental claims used by companies in promoting their products.
- To measure the impact of the credibility of these claims on public perceptions of the organization's image.
- To measure the impact of the credibility of these claims on the formal implementation of organizations' contributions to the adoption of green and sustainable marketing.

2. Theoretical Section: Theoretical Foundations of Greenwashing, Mental Imagery, Green and Sustainable Marketing

2.1 Greenwashing: Manifestations of Environmental Misinformation in Marketing Discourse

In contrast to the growing trend toward sustainability, the phenomenon of greenwashing has emerged as one of the distortions affecting contemporary marketing practices. It refers to the selective or misleading use of environmental claims to give products or activities an eco-friendly image without a genuine commitment to reflect that in reality. These practices rely on exploiting consumers' growing sensitivity to environmental issues, allowing companies to achieve quick marketing gains without bearing the costs of an actual transition toward sustainability (feghali and all, 2025, p. 19). A promotional message may present itself to the public as based on an organization's contribution to achieving sustainable development goals and objectives. This term was coined in 1991 by David Perez and has been used by environmental organizations to criticize the manipulation of corporate image (berka, 2013, p. 5), as well as the emphasis on highlighting a product's environmental values in advertising to improve its public image.

This phenomenon takes many forms, ranging from vague wording in environmental messages and reliance on unverified symbols or labels, to highlighting limited benefits while concealing the product's overall environmental impact. Greenwashing may also appear in packaging design or advertising campaigns that suggest a connection to nature, even though this is not based on objective or verifiable criteria. (lyon, 2011, p. 7)

One cannot discuss greenwashing without addressing its impacts, which include macro-level effects that touch on the organization's overall aspects—such as financial aspects—as well as micro-level effects that focus specifically on the impacts of greenwashing on consumers. (sillari, 2021, p. 12)

The danger of greenwashing lies in the fact that, while it may contribute in the short term to improving an organization's perceived environmental performance, the majority of studies indicate that greenwashing—or environmental deception—is not a viable long-term marketing strategy for

organizations, especially when greenwashing is exposed, as it triggers strong reactions due to the shock and surprise, which leads to confusion and increased skepticism toward green products and the credibility of advertisers, in addition to a decline in brand image ratings, as brand image is one of the most important components of overall corporate image. (sillari, 2021, p. 22)

In short, the impact of greenwashing or environmental deception touches on several aspects of advertising that take a misleading form aimed at highlighting positive environmental aspects related to the organization's apparent or superficial contribution to promoting green marketing goals. (nissa, 2022, p. 10)

To summarize the above, we can say that the term "greenwashing" or "environmental deception" generally refers to a deliberate marketing strategy employed by some organizations aimed at achieving goals that are often short-term. This approach is based on promoting the organization's products as environmentally friendly without necessarily being truthful about it, thereby contributing to numerous negative consequences, such as the risk of damaging its public image on the one hand, and, on the other hand, confusing consumers and undermining their trust in the organization's products.

Organizations can be classified based on their use of greenwashing or environmental deception as follows: (leong, 2024, p. 81)

- 1- Declared Green Organizations: These are organizations that operate with a genuine commitment to the environment.
- 2- Silent green organizations: These are organizations that adopt green marketing values but do not publicize them to the public.
- 3- Silent brown organizations: Organizations that do not engage in environmental activities and do not publicize
- 4- Greenwashing or environmental deception companies: These are entities that make exaggerated claims and statements regarding their environmental performance.

2.2 The organization's brand image and brand, between the immediate impact of greenwashing and the serious implications of public perception regarding sustainability

Discussing the organization's image and brand as a strategic goal achieved through the integration of production, management, and marketing requires significant time, which inevitably leads us to emphasize the importance of the reliability of the production and promotional methods adopted by the organization. Any suspicious or questionable behavior on the part of the public may negatively impact the goal of building a sustainable mental image, leaving no room for doubt regarding the risks of organizations relying on greenwashing policies and techniques for misleading environmental purposes in order to build a mental image of the organization and its brand, This is due to the possibility that the public may discover these deceptive practices, whose impact on the brand's image will backfire on the organization.

Several studies have concluded that environmental deception directly affects the organization's overall image and its brand image in particular, where the impact can be divided chronologically into two stages:

2-2-1- Short- and medium-term: Some advertisements may mislead the public, making it difficult

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to determine their credibility due to the professional nature of the deceptive techniques used, or because of the overlap between “green” advertisements from both trustworthy and misleading organizations. Many studies have confirmed that it is difficult for the public and consumers to discern the organization’s intentions in the early stages of an advertisement; however, this confusion remains a circumstantial factor linked to the short duration. (menno D.T, 2018, p. 82)

2-2-2. In the long term: The greatest risk facing organizations that engage in greenwashing or environmental deception is the possibility that their deceptive practices will be exposed, which will inevitably lead to a decline in public trust in their activities, products, and advertisements. This negatively impacts the relationship between the brand’s reputation and its credibility. (sally mohamed amer, 2023, p. 92) The organization’s image as an environmentally friendly entity will be tarnished, and all future advertisements regarding environmental protection and green marketing may be met with skepticism. (chakkaravarthy kumaresan, 2023, p. 92)

2.3. Structural Differentiation between Sustainable Marketing, Green Marketing, and Greenwashing: A Comparative Analytical Reading:

The difference between sustainable marketing and greenwashing is evident in the structure and fundamental pillars of each. The former reflects a strategic orientation based on integrating sustainability into the core of corporate activity, while the latter represents a superficial practice focused on enhancing the mental image without effecting substantial change in environmental performance. From this perspective, it can be said that sustainable marketing is based on consistency between discourse and practice, whereas greenwashing is based on a clear gap between what is promoted and what is actually implemented. (bierzynska-sudol, 2023, p. 40)

In terms of credibility, sustainable marketing is characterized by a high degree of transparency, as companies rely on reliable data and recognized certifications to support their environmental claims. In contrast, greenwashing is characterized by ambiguity and selectivity, which limits the consumer's ability to verify the validity of the information provided. The strategic goal of each also differs: sustainable marketing seeks to build long-term value based on trust, while greenwashing aims to achieve immediate gains by influencing purchasing decisions. At the results level, sustainable marketing leads to enhancing corporate reputation and establishing stable customer relationships, while greenwashing involves significant risks—especially if exposed—as it may lead to a decline in trust, deterioration of the mental image, and perhaps acute marketing crises. (szerena szrab, 2025, p. 719)

2.4. The Stakes of Conceptual Differentiation: Toward Establishing Transparency and Enhancing Market Trust

The process of distinguishing between sustainable marketing and greenwashing is of paramount importance given the complexity of the marketing environment and the increasing reliance on environmental claims as a competitive tool. The absence of clear standards may lead to a confusion of concepts, making it difficult for the public to evaluate the credibility of marketing messages and limiting their ability to make informed consumption decisions. In this context, there is an emerging need to develop analytical frameworks that help evaluate marketing practices according to objective criteria, including the degree of transparency, verifiability, and the extent of consistency between claims and the actual performance of the institution. Furthermore, this

differentiation does not concern the consumer alone; it also constitutes a crucial element in shaping corporate strategies, as it can contribute to guiding companies toward adopting more responsible and sustainable practices. Accordingly, promoting awareness of these differences is not merely a theoretical matter, but represents an essential step toward building a more honest and transparent market, thereby achieving the interests of various parties and enhancing trust in marketing discourse amidst the rapid transformations witnessed by the global economy. (balagouda S patil, 2025, p. 1370)

2.5. (Repeated in Source): Public Environmental Perception: Determinants and Cognitive and Behavioral Dimensions

Public perception of environmental claims is one of the fundamental pillars for understanding how they interact with marketing messages of an environmental dimension. The impact of these claims does not stop at their apparent content; rather, it is formed primarily through the way the consumer interprets this information and subjects it to their cognitive and value system. In this context, environmental perception overlaps with a group of factors, most notably the level of environmental awareness, previous experience, and the degree of trust in institutions, in addition to the cultural and social context to which the individual belongs. (Nguyan T. Pham, 2024, p. 20)

Environmental perception is characterized by a dynamic nature, as it is influenced by the continuous evolution of available information regarding environmental issues, as well as the increasing spread of discourse related to sustainability in media and social networks. Furthermore, this perception is not limited to the cognitive aspect but extends to include the affective dimension, where values and attitudes play a pivotal role in shaping the consumer's response toward products presented as "environmentally friendly." Consequently, understanding this perception requires viewing it as a complex process in which knowledge, emotional evaluation, and expected behavior overlap. (Nguyan T. Pham, 2024, p. 20)

2.6. Between the Green Promotional Approaches of Institutions and Their Actual Environmental Performance: The Public's Behavioral Response Toward the Corporate Brand and Mental Image

One cannot overlook the extent of independence of a company's green promotional activities from its actual environmental performance. This independence affects the public's attitudes toward the brand image or the image of the organization as a whole. Moreover, the green promotional role may yield counterproductive effects in the event of weak environmental performance; advertising in favor of the institution's green activities becomes a financial and marketing burden that negatively impacts the institution in the medium and long term. (gergly nyilasy, 2013, p. 6)

2.7. Implications of Environmental Claims on Public Behavior

Marketing literature indicates a close relationship between the consumer's perception of the credibility of environmental claims and their purchasing behavior, as these claims directly affect purchase intention and consumer preferences. If claims are perceived as honest and reliable, the likelihood of the consumer purchasing the product increases, and their degree of commitment toward the brand is strengthened over the long term. (gupta, 2021, p. 200)

Recent years have witnessed public interest and demand for environmental transparency due to its role in improving the corporate image and brand. (Persakis. A, 2025, p. 961) Public interest in this

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matter has reached the point of creating tension with some institutions that practice environmental deception (greenwashing). (Rahman, 2023, p. 2426)

Conversely, the perception of greenwashing leads to adverse results, where purchase intention decreases, loyalty levels decline, and the matter may even evolve into brand rejection or the dissemination of negative reviews. This impact is intensified by the spread of social media, which allows consumers to exchange information and experiences very quickly, amplifying the impact of any misleading practice. This interaction is also affected by the consumer's level of environmental awareness, as more aware individuals are more sensitive to environmental claims, more capable of detecting contradictions, and consequently more influenced by them in their purchasing decisions. Hence, the impact of environmental claims cannot be understood in isolation from the individual characteristics of the consumer, nor from the social context in which their behavior is formed. (muhammed Zaki Hossain, 2025, p. 128)

3. Practical Section: Conducting and Analyzing Expert Interviews in Marketing, Environmental Law, and Accounting

Due to the sensitivity of the topic within organizations, conducting direct field research at the institutional level proved challenging for the researchers. Following an exploratory study of the target audience within the selected geographical area, the findings revealed a limited level of awareness regarding the concepts of greenwashing and sustainable green marketing. This limitation made it difficult to conduct an objective statistical analysis examining the relationship between the two variables.

Accordingly, the study adopted a qualitative approach based on interviews with specialists from different fields. Marketing experts were consulted to explore the marketing practices associated with greenwashing, an environmental law expert was interviewed to examine the legal and environmental dimensions of the issue, and an accounting specialist was consulted to analyze the accounting treatment and financial implications of greenwashing on the institution's financial statements.

The findings of the study revealed the following:

3.1 Marketing Perspectives on Greenwashing and its Relationship with Corporate Image and Sustainable Marketing:

Q1: How do you explain the rise of greenwashing in the contemporary marketing landscape? The emergence of greenwashing is closely tied to profound shifts in global consumer behavior, where the environmental dimension has become a decisive factor in purchasing decisions. This shift prompted many companies to rephrase their marketing discourse to align with market expectations. However, some chose the "path of least resistance"—promoting a positive environmental image without adopting actual practices to back it up. In this context, greenwashing can be understood as a strategic, albeit unethical, response to market pressures and competition.

Q2: What is meant by "creative policies" in greenwashing from your perspective? These policies refer to a suite of innovative marketing techniques used by firms to present themselves as eco-friendly while lacking actual credibility. These strategies don't always rely on outright lies; instead, they lean on the clever selection of information, ambiguous language, and

visual symbols that imply sustainability without providing concrete evidence. The danger lies in their adaptability; they leverage digital technologies—such as content design, data analysis, and audience targeting—to make misleading messages appear convincing. They exploit the "knowledge gap" of consumers who may lack the tools to verify these claims. Strategically, these are short-term tactics; they might yield immediate gains, but they expose the firm to massive reputational risks if exposed. The real challenge is not innovating in promotion, but innovating in the actual practice of sustainability.

Q3: To what extent do you believe companies succeed in promoting their image through greenwashing techniques? In this context, companies build a positive mental image rooted in environmental and social values by highlighting specific aspects of their activity that suggest commitment while ignoring less favorable ones. This is achieved through intensive media campaigns, green logos, and linking the brand to concepts like "nature" and "responsibility." Marketing storytelling also plays a major role, weaving narratives about environmental efforts even if they are marginal or limited. This approach relies more on emotional influence than on facts, making it highly effective in shaping consumer perception. Furthermore, PR and partnerships with environmental organizations are often used to lend a veneer of legitimacy to the discourse, even if these partnerships are merely superficial.

Q4: What is the difference between "authentic" versus "superficial" implementation of green marketing? The fundamental difference lies in the consistency between marketing discourse and actual practice. **Authentic implementation** integrates sustainability into every stage of the value chain—from design and production to distribution and disposal—requiring real investment and a shift in business models. **Superficial implementation**, by contrast, is limited to promotional aspects. It focuses on highlighting symbolic initiatives that have no substantial impact on environmental performance. It aims to create a "feel-good" impression rather than achieving tangible results. Authentic implementation is characterized by transparency and measurability, providing clear reports and verifiable KPIs, whereas superficial efforts rely on vague, non-specific generalities.

Q5: Public trust is a key variable in detecting greenwashing. How do you evaluate the risk of misleading practices on this trust? The impact of greenwashing on consumer trust is one of its most dangerous consequences. It leads to the erosion of trust not just in the specific company, but in environmental discourse as a whole. When a consumer discovers a claim is misleading, they become cynical toward all environmental marketing, creating a state of "negative saturation." This spillover effect harms companies that are actually following best practices, as they must work twice as hard to prove their credibility, thereby increasing marketing costs and reducing the overall effectiveness of environmental campaigns.

Q6: What challenges do firms face when transitioning from greenwashing to genuine sustainable marketing? It is a complex transition that requires a total restructuring of business models and supply chains. This shift is often costly in the short term, which deters many firms. Additionally, the internal "cultural change" is a major hurdle; stakeholders must be convinced that sustainability is a strategic value, not just a promotional tool. This requires strong leadership and a clear long-term vision.

Q7: How can innovation be used positively rather than being employed for greenwashing? Innovation should be directed toward developing eco-friendly products, improving resource efficiency, and reducing emissions. This isn't just technical; it includes innovating business models and distribution methods. Technology can also enhance transparency—for instance, using blockchain to track supply chains or providing accurate data to consumers regarding a product's footprint. This builds trust and eliminates the need for manipulation.

Q8: How do you view the future of green marketing in light of these practices? I expect to see much tighter regulation and oversight. Pressures will mount for companies to provide empirical evidence for their claims, leading to a decline in superficial practices. Advancements in data analytics will empower consumers to access more accurate information, enabling conscious decision-making. Ultimately, sustainability will become an integral part of general corporate strategy rather than a standalone marketing activity.

Q9: What are your recommendations for companies to avoid the greenwashing trap? First, adopt actual practices that reflect a commitment to sustainability before speaking about it. Second, enhance transparency by providing verifiable data and avoiding vague language. Third, involve all stakeholders—employees, customers, and suppliers—in sustainability efforts. Finally, view green marketing as a component of a comprehensive strategy, not just a "facelift" for the company's image.

3.2 Environmental Legal Perspectives on Greenwashing and its Impact on Corporate Image

Q1: How does the law view the phenomenon of greenwashing? Environmental law views greenwashing as a form of deception that violates consumer rights and the principles of transparency and integrity in commercial transactions. Modern legal frameworks no longer just protect the physical environment; they have expanded to protect "environmental information" in the market, as it is a core element of economic decision-making. Consequently, any inaccurate or exaggerated environmental claim can be considered a breach of advertising and competition regulations.

Q2: What is the legal framework through which greenwashing can be criminalized? The criminalization of greenwashing rests on overlapping legal frameworks: consumer protection laws, unfair competition laws, and specific commercial advertising legislation. These laws penalize any practice intended to mislead the consumer or influence their economic decisions based on false or incomplete information. Some legal systems are now adopting specific criteria to evaluate environmental claims—requiring them to be verifiable, based on scientific evidence, and clear in both wording and context. This reflects a move toward "legalizing environmental discourse" within the marketplace.

Q3: How can greenwashing be legally classified? Is it considered commercial fraud or media misinformation? Greenwashing can be legally classified in several ways, depending on the nature of the practice and its context. In some instances, it is treated as **commercial fraud** if it involves explicitly false information regarding a product's characteristics or its environmental impact. In other cases, it may fall under **media misinformation** (misleading advertising) if the

messaging relies on suggestion or ambiguity without providing precise data. This overlapping classification reflects the complex nature of the phenomenon, requiring a flexible approach from the judiciary and regulatory bodies. Naturally, the legal characterization directly dictates the type of penalties applied—whether they be civil, criminal, or administrative.

Q4: What are the legal liabilities and consequences for institutions if greenwashing is proven? Once greenwashing is established, institutions face multifaceted legal liabilities. On a **civil level**, consumers or affected parties can sue for damages resulting from the deception. On a **criminal level**, penalties may include heavy fines or even custodial sentences in cases involving a clear intent to defraud. **Administrative bodies** may also intervene by mandating the withdrawal of advertisements or imposing restrictions on commercial activities. Beyond these, the institution may suffer "indirect" damages—such as a total loss of reputation and market trust—which often prove more devastating than the legal sanctions themselves.

Q5: How can promotional efforts for a brand image or "eco-friendly" claims turn into a legal liability? A promotional strategy becomes a legal hazard the moment it oversteps the bounds of credibility and turns into a tool for deception—especially when used to mask an environmental reality that contradicts the marketing narrative. In this scenario, the firm is no longer "enhancing" its image but "falsifying" it, which is a direct breach of legal standards. Furthermore, an over-reliance on environmental symbols and logos without a factual basis can be legally interpreted as a deliberate attempt to manipulate consumer perception. Given today's hyper-connected media landscape, the gap between "talk" and "walk" is easily exposed, significantly increasing the likelihood of litigation.

Q6: What is the role of the judiciary in confronting greenwashing practices? The judiciary plays a decisive role in interpreting and applying legal texts related to greenwashing. Through their rulings, judges help define the boundaries between "acceptable claims" and "misleading practices." These judicial precedents serve as a vital roadmap for corporate behavior. Additionally, the judiciary strengthens deterrence by imposing penalties proportionate to the gravity of the offense, sending a clear message to all economic actors.

Q7: How can the legal framework be strengthened to curb greenwashing? Strengthening the framework requires a comprehensive approach: updating legislation to keep pace with evolving marketing tactics and setting "gold standards" for environmental claims. Regulatory bodies must also be empowered with more resources. Furthermore, international cooperation is essential to unify standards and exchange information in our globalized economy. We could also see the introduction of mandatory environmental ratings or standardized eco-labeling for products. Ultimately, a law is only as effective as the awareness and education supporting it.

Q8: What is the relationship between greenwashing and transparency in environmental law? Transparency is a cornerstone of environmental law; its goal is to ensure that accurate, reliable information about the environmental impact of economic activities is available to all. Therefore, greenwashing is a direct violation of this principle. Transparency doesn't just mean "releasing information"—it means presenting it clearly, understandably, and in a way that is easily verifiable. Fighting greenwashing is, at its heart, about strengthening the mechanisms of accountability.

Q9: From a legal standpoint, can greenwashing be considered an obstacle to achieving sustainable development? Absolutely. Greenwashing is a major hurdle to sustainable development because it creates a "false sense of progress." This reduces the pressure on institutions to take real action and diverts precious resources away from genuine initiatives. It erodes the credibility of the entire environmental movement and weakens consumer confidence, which negatively impacts the market as a whole. Legally and practically, the fight against greenwashing is inseparable from the pursuit of sustainability.

Q10: What are your legal recommendations for companies to avoid falling into greenwashing? First, I recommend **rigorous verification** of all environmental claims before they are published, ensuring they are backed by credible scientific evidence. Avoid vague or sweeping generalizations. Second, it is vital to adopt **internal legal compliance policies**, which include staff training and legal audits of marketing campaigns. Third, foster transparency by publishing detailed and accurate environmental reports. Finally, companies should view legal compliance as a **long-term investment** in their brand equity, rather than a bureaucratic burden.

3.3 Accounting Perspectives on Greenwashing and its Relationship with Corporate Image and Sustainable Marketing

Q1: How does the accounting field view the phenomenon of greenwashing? Accounting views greenwashing as a fundamental breakdown in the disclosure system, where environmental information is presented in a way that fails to reflect the institution's true performance. Modern accounting is no longer just about financial figures; it has expanded into "non-financial disclosure," which covers environmental and social dimensions. When this information is manipulated or presented selectively, it violates the principle of transparency that underpins corporate reporting. In this sense, greenwashing is seen as an attempt at "impression management" rather than "performance management," which contradicts the core function of accounting as a tool for objective measurement. Reports that highlight minor positive aspects without providing a comprehensive picture can give a misleading impression to investors and stakeholders.

Q2: What role does environmental disclosure play in curbing this phenomenon? Environmental disclosure is pivotal because it provides the data necessary for stakeholders to evaluate a company's environmental impact objectively. The more accurate, detailed, and comparable this information is, the less room there is for the ambiguity that some companies exploit. Adopting clear standards—such as sustainability reporting or integrated reporting—standardizes how information is presented, making evaluation much easier. Furthermore, regular and periodic disclosure fosters accountability, allowing performance to be tracked over time. Ultimately, disclosure isn't just about publishing information; it's about presenting it in a way that is understandable and non-deceptive.

Q3: From an accounting standpoint, how can we distinguish between "authentic" and "superficial" implementation? The distinction lies in the link between environmental claims and measurable, quantitative data. **Authentic implementation** is characterized by clear Key

Performance Indicators (KPIs), such as specific reductions in carbon emissions or energy consumption, backed by verifiable data. **Superficial implementation**, conversely, relies on vague generalizations or non-measurable initiatives that are difficult to audit. In accounting terms, authentic commitment shows up in the financial statements through actual capital expenditure (CapEx) in sustainability, whereas superficial efforts lack this financial depth. Additionally, consistency is key; a contradiction between financial and non-financial reports is a major red flag.

Q4: What is the relationship between greenwashing and non-financial reporting? They are closely linked because non-financial reports are the primary vehicle companies use to communicate their environmental and social performance. When these reports are exploited to paint an incomplete "rosy" picture, they turn into a tool for greenwashing rather than transparency. The current lack of unified global standards in some areas gives companies too much leeway to "cherry-pick" what they disclose. Therefore, developing robust regulatory frameworks for non-financial reporting is an essential step in limiting this practice.

Q5: How does greenwashing affect investment decisions? It directly impacts investors by creating an inaccurate profile of a company's risks and opportunities. An investor relying on misleading data might make poor capital allocations, leading to financial losses. Once these practices are uncovered, the firm's market value often plummets due to a total collapse of trust. Moreover, greenwashing hinders the flow of capital toward truly sustainable projects, which slows down the achievement of global sustainable development goals.

Q6: What is the role of auditing in detecting greenwashing? Auditing is vital for verifying environmental claims. An audit assesses whether a company is adhering to reporting standards and identifies any contradictions or exaggerations. An independent, third-party audit provides a neutral opinion that stakeholders can rely on. As environmental reporting grows in importance, developing specific standards for "environmental auditing" is becoming a necessity, though the challenge remains ensuring that auditors possess the technical expertise to understand complex environmental data.

Q7: What challenges does environmental accounting face in this context? Several challenges stand out, most notably the difficulty of accurately measuring certain environmental impacts—especially those that cannot be easily quantified in monetary or numerical terms. The lack of standardized metrics across different industries also makes it hard to compare performance between companies. Furthermore, gathering high-quality environmental data requires significant resources, which can be a burden for some firms. Finally, internal resistance to change within some organizations can stall the adoption of modern accounting practices.

Q8: How can the quality of environmental reports be improved? Quality is improved by adopting internationally recognized standards and providing verifiable data. Companies must embrace transparency by presenting a "balanced" view—disclosing challenges and failures alongside successes. Involving independent experts in the preparation process adds another layer of credibility. Additionally, leveraging technology can streamline the collection and analysis of data, ensuring that reports are based on reality rather than just "form."

Q9: What role does corporate governance play in limiting greenwashing? Governance is the first line of defense. By establishing internal control mechanisms, boards can ensure the

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accuracy of the information being released. Having specialized committees within the Board of Directors to oversee environmental performance is a major step forward. Furthermore, linking executive incentives and bonuses to actual environmental performance can significantly improve genuine commitment. Good governance fosters a culture of transparency from the top down.

Q10: What are your accounting-based recommendations for companies? First, develop accounting systems capable of precisely measuring environmental performance. Second, commit to comprehensive and balanced disclosure while avoiding "cherry-picking." Third, utilize independent auditing to bolster market credibility. Finally, view environmental accounting as a strategic asset for long-term value creation, rather than a mere formal or "check-the-box" obligation.

3.4. Analysis of Expert Responses and Identification of Interdisciplinary Intersections

3.4.1. Synthesizing Expert Perspectives

The interview results reveal a clear consensus among the experts, despite their differing specializations. They agree that greenwashing is no longer an isolated marketing tactic but has evolved into a complex phenomenon where economic, legal, environmental, and accounting dimensions intertwine.

- **The Marketing Expert** highlighted that the phenomenon represents a deviation in the use of promotional tools, where the "mental image" is inflated at the expense of physical reality.
- **The Legal Expert** mirrored this view, categorizing greenwashing as a form of deception that undermines the principles of transparency.
- **The Accounting Expert** provided an analytical reading through the lens of disclosure, viewing greenwashing as a structural flaw in how information is presented, rather than just a failure in operational performance.

This intersection of views confirms that greenwashing is a **structural phenomenon**. It cannot be explained through a single lens; rather, it requires a multidisciplinary approach to understand its roots. The core issue is not a lack of "green talk," but the profound inconsistency between that discourse and actual practice.

3.4.2. The Promotional Approach as a Central Tool for Greenwashing

The findings indicate that the **"Promotional Approach to Corporate Image"** is the primary vehicle for greenwashing. Companies build a positive mental image rooted in environmental values that often lacks any real-world substance.

- The marketing expert noted that this approach prioritizes **"impression management"** over "performance management."
- The legal expert warned that this becomes a legal hazard when it crosses the line into falsification to hide non-compliant practices.
- The environmental inspector noted that these promotional images are often tested in the field; contradictions are frequently exposed during inspections, proving that the image is often detached from reality.
- From an accounting perspective, this is reflected in non-financial reports, which may be used to present selective information to bolster a favorable impression.

Consequently, the promotional approach is the axis upon which greenwashing turns, used to reshape stakeholder perception. This necessitates stronger oversight and verification mechanisms to ensure

the credibility of these corporate images.

3.4.3. Market and Trust Implications

Greenwashing has deep-seated consequences that ripple out from the individual firm to the market at large, eroding the trust of both consumers and investors. All experts agreed that the **loss of credibility** is the most dangerous outcome. Trust is the bedrock of the consumer-brand relationship, and once broken, it is incredibly difficult to repair. Furthermore, by providing an inaccurate picture of performance, greenwashing leads to a misallocation of resources in the investment market. It is not just an ethical lapse; it is a systemic market failure.

4. CONCLUSION

Through both theoretical and field research, this study has underscored the critical importance of the relationship between these variables. Greenwashing—viewed through marketing, legal, and accounting lenses—has become a decisive factor in a company's success or failure.

Theoretically, we have defined greenwashing as a set of **deceptive promotional and advertising practices** used by firms to project a commitment to green, sustainable marketing while failing to uphold that commitment on the ground. While companies pursue this to achieve immediate strategic goals—chiefly building a "good" image—this objective is now fraught with risk. In recent years, the likelihood of exposure has risen due to **increased public awareness**. Audiences are now better equipped to distinguish between firms that authentically follow sustainable values and those that use greenwashing as a deceptive "mask."

Our applied study highlights the multifaceted nature of the issue:

- **Marketing:** Most practices are eventually exposed as consumer awareness grows.
- **Legal:** There is an increasing necessity for firms to adhere to strict legal codes and international environmental charters.
- **Accounting:** Significant challenges remain for auditors in detecting the financial distortions caused by greenwashing in financial statements.

Hypothesis Testing

- **Hypothesis 1:** *Greenwashing is built on creating an illusion of eco-friendliness. Proven.* This deceptive orientation is indeed the primary pillar of greenwashing compared to genuine green marketing.
- **Hypothesis 2:** *The sudden decline in corporate image is often due to greenwashing. Proven.* The study shows that over the medium and long term, public awareness and the ability to distinguish between "authentic" and "deceptive" practices invariably lead to the exposure of greenwashing.
- **Hypothesis 3:** *Superficial leadership in sustainability is driven by "creative" greenwashing policies. Proven.* While greenwashing may provide short-term gains because deception is harder to detect immediately, its long-term impact on a company's image is profoundly negative.

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