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Identifying indicators of greenwashing and authenticity in CSR communication: A conceptual review and proposed analytical frameworks

Identyfikacja wskaźników greenwashingu i autentyczności w komunikacji CSR – przegląd koncepcyjny i proponowane ramy analityczne

Abstract

Growing stakeholder pressure for corporate social and environmental responsibility (CSR) has made CSR communication ubiquitous. However, this has also increased the risk of greenwashing which is understood as misleading claims about genuine environmental commitment. This article aims to identify key indicators of greenwashing and CSR authenticity. Then it explores how a complementary analytical framework based on these indicators can be developed and structured to support a holistic assessment of the credibility of CSR communication. The article uses a systematic literature review and a conceptual synthesis of theories, typologies, and assessment models. It argues that CSR communication can be assessed using observable signals. Accordingly, two complementary analytical frameworks are presented. The first systematises the dimensions and indicators of greenwashing, while the second focuses on the dimensions and indicators of CSR authenticity. The proposed approach offers a basis for a tool for researchers, practitioners and regulators to evaluate CSR communications, promoting transparency and corporate responsibility critically.

Keywords

greenwashing, CSR authenticity, Corporate Social Responsibility, CSR communication

Streszczenie

Rosnąca presja interesariuszy na społeczną i środowiskową odpowiedzialność biznesu (corporate social responsibility, CSR) sprawiła, że komunikacja CSR stała się powszechna. Jednocześnie jednak zwiększa to ryzyko greenwashingu rozumianego jako wprowadzające w błąd twierdzenia o prawdziwym zaangażowaniu w działalność na rzecz środowiska. Niniejszy artykuł ma na celu zidentyfikowanie kluczowych wskaźników greenwashingu i autentyczności działań CSR, a następnie zbadanie, w jaki sposób można opracować i ustrukturyzować uzupełniające ramy analityczne oparte na tych wskaźnikach, aby wesprzeć holistyczną ocenę wiarygodności komunikacji CSR. Korzystając z systematycznego przeglądu literatury i syntezy koncepcyjnej teorii, typologii i modeli oceny, artykuł zakłada, że komunikację CSR można oceniać za pomocą obserwowalnych sygnałów. W związku z tym przedstawiono dwie uzupełniające się ramy analityczne. Pierwsza systematyzuje wymiary i wskaźniki greenwashingu, a druga skupia się na wymiarach i wskaźnikach autentyczności CSR. Proponowane podejście oferuje bazę do budowy narzędzia dla badaczy, praktyków i regulatorów do krytycznej oceny komunikacji CSR, promując przejrzystość i odpowiedzialność korporacyjną.

Słowa kluczowe

greenwashing, autentyczność CSR, społeczna odpowiedzialność biznesu, komunikacja CSR

JEL: M10, M14, M31, M37, O52, Q56

Introduction

Corporate Social Responsibility has evolved from often peripheral philanthropy to a strategic business imperative (Carroll, 1991; Porter

& Kramer, 2006), reinforced by regulations like the European Union's Corporate Sustainability Reporting Directive (CSRD; European Union, 2022). Stakeholders increasingly demand demonstrable transparency, ethical conduct, and

measurable sustainability performance across environmental, social, and governance (ESG) factors (Freeman, 1984; Khan et al., 2023). It influences consumer choice (Auger & Devinney, 2007; Kutaula et al., 2024), investor decisions (Friede et al., 2015), and employee engagement (Glavas & Kelley, 2014). Consequently, CSR communication is now a critical organisational function.

However, the consistently growing CSR communication coincides with increased greenwashing – deceptive practices that mislead stakeholders about an organisation's genuine environmental or social commitment (Delmas & Burbano, 2011). This practice is part of a broader credibility washing trend, eroding trust and complicating the identification of genuinely responsible firms.

The mentioned phenomenon leads to consumer confusion and an increased perception of risk, prompting a search for trustworthy and verifiably sustainable brands (Wiśniewska, 2023).

In response, CSR authenticity – the perception that a company's CSR engagement is sincere and value-congruent (Alhouthi et al., 2016; Pérez, 2019) – has become paramount. Yet, the lack of universally accepted operational definitions and metrics hinders consistent assessment (Huang, 2024; Eccles et al., 2014), despite various reporting frameworks, e.g. Global Reporting Initiative (GRI); Sustainability Accounting Standards Board (SASB); Task Force on Climate-Related Financial Disclosures (TCFD); Corporate Sustainability Reporting Directive (CSRD).

It creates an urgent need among diverse stakeholders (consumers, investors, employees, NGOs, companies, regulators) for reliable analytical tools to distinguish genuine CSR from misleading claims (Nyilasy et al., 2014). Such tools must be based on specific, verifiable indicators, assess both communication and performance consistency (Font et al., 2012), promote comprehensive transparency (Zharfpeykan, 2021), and ideally incorporate third-party validation (Koseoglu et al., 2021).

Crucially, practical assessment requires more than detecting greenwashing. It must also identify positive signals of authenticity, such as sincerity, strategic fit, long-term commitment, measurable impact, and active stakeholder engagement (Alhouthi et al., 2016; Beckman et al., 2009). This paper, therefore, proposes a dual-perspective analytical approach, utilising complementary frameworks for greenwashing risks and authenticity indicators to support a nuanced, context-sensitive assessment of CSR communication.

Literature review

Deconstructing greenwashing: Definitions, intent, evolution, and motivations

Corporate communication around purported pro-environmental activities has sometimes engendered greenwashing, significantly impeding credibility and eroding trust (Delmas & Burbano, 2011; Lyon & Montgomery, 2015). Greenwashing involves misleading stakeholders with deceptive, exaggerated, or unsubstantiated information about environmental practices or benefits (Seele & Gatti, 2017; Spaniol et al., 2024). It often cultivates an unjustifiably positive image (Suchman, 1995; Torelli et al., 2020).

Intent complicates greenwashing's conceptualisation, often seen as deliberate disinformation (Lyon & Maxwell, 2011). It can arise unintentionally from negligence or miscomprehension (Delmas & Burbano, 2011). Some scholars also advocate a perception-based view, questioning the need to prove intent (Seele & Gatti, 2017). Regardless of origin, it often leads to deception and diminished trust (Torelli et al., 2020), evolving into sophisticated strategies beyond simple advertising. It includes complex financial instruments and narratives, posing detection challenges.

Motivations for greenwashing are multifaceted, driven by external pressures and internal dynamics (e.g. Delmas & Burbano, 2011; Seele & Gatti, 2017; Parguel et al., 2011). A primary motivation is the strategic construction of a "green image" and the cultivation of a favourable "green reputation" in response to growing stakeholder expectations. As Sz wajca (2024) notes, the intense pursuit of a green reputation is a key driver for greenwashing, as companies aim to attract environmentally conscious consumers and gain a competitive advantage. This practice, however, introduces what the author terms "green reputational risk". The discovery of deceptive communication can lead to more severe reputational damage than if no environmental claims had been made at all. Other key drivers include:

- 1) reputation, market pressures, and ESG finance: building image, gaining competitive advantage, responding symbolically to market pressure, attracting ESG investment, and pursuing short-term financial gains (e.g. Delmas & Burbano, 2011; Bernini & La Rosa, 2024; Seele & Gatti, 2017; Feghali et al., 2025; Lyon & Maxwell, 2011; De Jong et al., 2017);
- 2) regulatory gaps, lobbying, and strategic avoidance: diverting attention, exploiting regulatory ambiguities, and influencing policy

- (e.g. Delmas & Burbano, 2011; Lyon & Montgomery, 2015; Feghali et al., 2025; Laufer, 2003; Bowen & Aragon-Correa, 2014);
- 3) internal dynamics: organisational factors (routines, culture, incentives) and managerial self-interest or cognitive biases.

Thus, greenwashing stems from a complex interplay rather than a single cause (e.g. Delmas & Burbano, 2011; Bowen, 2014; Schultz & Wehmeier, 2010).

Conceptualising and evaluating corporate social responsibility authenticity

In response to greenwashing and stakeholder scepticism, CSR authenticity has become crucial. It means the perception that an organisation's societal and environmental engagements and communications are veracious, sincere, and value-congruent (Alhouti et al., 2016; Pérez, 2019). It implies intrinsic motivations (Ellen et al., 2006) and is a social judgment based on perceived coherence between words, values, and actions (Gioia et al., 2000; Alhouti et al., 2016). The strategic importance of fostering trust is amplified by the prevalence of greenwashing. As consumers become more disoriented and sceptical due to misleading claims, their reliance on brand trust as a key predictor of purchase intentions grows (Wiśniewska, 2023). Assessing authenticity is challenging due to risks like "selective authenticity", necessitating consistency across all ESG facets.

Perceived CSR authenticity offers significant benefits (e.g. Alhouti et al., 2016; Du et al., 2010; Mazutis & Slawinski, 2015):

- 1) it reduces scepticism and builds trust, counteracting cynicism (e.g. Mayer et al., 1995; Elving, 2013; Nguyen & Chiu, 2023; de Freitas Netto et al., 2020);
- 2) strengthens reputation and image by aligning with stakeholder values (Alhouti et al., 2016; Fombrun & Shanley, 1990);
- 3) generates positive stakeholder responses like loyalty and engagement (Alhouti et al., 2016; Bhattacharya & Sen, 2003; Glavas & Kelley, 2014; Liu et al., 2024; Nguyen & Chiu, 2023; Mazutis & Slawinski, 2015);
- 4) increases organisational attractiveness to talent and investors (Mazutis & Slawinski, 2015; Alhouti et al., 2016); and critically,
- 5) mitigates risks associated with greenwashing (Mazutis & Slawinski, 2015; Kolcava, 2022).

The importance of a positive image is confirmed by empirical research on the Polish market. For instance, a study by Siuda (2023) demonstrated that pro-ecological features on packaging positively influence brand image, leading consu-

mers to perceive such brands as being of high quality. This highlights how tangible communication efforts contribute to the construction of a valuable, albeit fragile, green brand image.

Demands for transparency amplify the strategic imperative for authenticity. It builds trust and reputational capital, attracting value-aligned stakeholders and potentially offering a competitive advantage. Authenticity reflects profound congruence between values, actions, and positive impact. Authentic communication in CSR is paramount to perceived authenticity, which mediates stakeholder outcomes (Alhouti et al., 2016; Du et al., 2010).

Credible CSR communication, essential for counteracting greenwashing and fostering authenticity, relies heavily on transparency and verifiability, often supported by standardised reporting. Transparency involves open, transparent, complete, and accessible disclosure of impacts, including challenges (ISO 26000:2010; Zharfpeykan, 2021), while verifiability allows external substantiation of claims, typically via audits or certifications (Simnett et al., 2009; Boiral & Heras-Saizarbitoria, 2020). International standards (e.g. GRI, SASB, ISO 26000, TCFD) aim to enhance these aspects (Eccles et al., 2014). Growing regulatory mandates, like the European Union's CSRD requiring European Sustainability Reporting Standards (ESRS), further underscore the importance of rigorous, standardised reporting for credible CSR communication (European Union, 2022).

Research gap and original contribution

The preceding literature review reveals a critical need for integrated tools to assess CSR communication credibility, given greenwashing complexities and the authenticity imperative. This paper addresses this by systematically synthesising literature and conceptual frameworks to identify, categorise, and operationalise key indicators of potential greenwashing (negative cues) and authentic engagement (positive cues).

The primary contribution is an integrated analytical approach structured around two complementary frameworks, consolidating these indicators into a coherent system for assessment. It is distinct from comprehensive reporting standards (e.g. GRI, ESRS) for external compliance or specialised detection tools. The proposed model offers a unique, holistic perspective for proactive, internal evaluation of diverse CSR communications, facilitating structured internal dialogue and critical preliminary assessment, rather than serving as a definitive compliance or external assurance tool.

Three research questions guide this:

RQ1: What signals characterise potential greenwashing?

RQ2: Which indicators reliably reflect authentic CSR?

RQ3: How can complementary analytical frameworks for identifying greenwashing risks and CSR authenticity signals be developed and structured to support a holistic and nuanced assessment of CSR communication credibility?

The conducted research addresses gaps, including knowledge fragmentation on indicators, challenges operationalising these constructs for internal assessment, and the lack of a consolidated, literature-based tool for proactive internal review. The proposed approach and frameworks aim to fill these lacunae, offering a systematic conceptualisation for internal evaluative purposes.

Data and methods

This study employed a theoretical-conceptual methodology, centring on a systematic literature review (e.g. Tranfield et al., 2003; Snyder, 2019) and subsequent conceptual synthesis (e.g. Jaakkola, 2020; Jabareen, 2009). An extensive search of academic databases (Web of Science, Scopus, Google Scholar) used keywords like "greenwashing", "CSR authenticity", and "CSR communication indicators". Inclusion criteria prioritised peer-reviewed articles, key monographs, and influential NGO reports defining or measuring greenwashing/CSR authenticity or identifying relevant indicators. These materials are from 2006 to 2025, mainly in English. It has confirmed a research gap: the absence of publications detailing an operational approach integrating greenwashing and authenticity indicators into complementary frameworks for unified assessment.

Selected literature underwent detailed data extraction, cataloguing definitions, indicators, and typologies into an analytical matrix. Thematic analysis (e.g. Braun & Clarke, 2006) and conceptual synthesis (e.g. Meredith, 1993) of this data identified common elements and operational nuances. Key recurring indicators for greenwashing (e.g. decoupling, selective disclosure) and authenticity (e.g. prosocial motives, transparency, strategic fit) were grouped, often revealing "mirror-image" relationships. These synthesised findings directly informed the construction of the two complementary analytical frameworks (cf. Jabareen, 2009; Jaakkola, 2020) detailed in the next section, providing a structured instrument for critical CSR communication analysis.

Results – an integrated analytical framework for assessing CSR communication

Greenwashing Risk Indicator Framework

This framework identifies "red flags" in corporate communication indicating increased greenwashing risk, integrating findings on its dimensions, tactics, and manifestations from academic literature, including typologies like the "Seven sins of greenwashing" (TerraChoice, 2010) and concepts like selective disclosure and decoupling (Table 1).

The greenwashing risk categories (GW1–GW5) detailed in this framework can be partly understood through the conceptual lens of the "fraud triangle", initially developed by Donald Cressey (1953) to explain the conditions under which individuals commit fraud. The model posits that unethical behaviour, such as greenwashing, is more likely to occur when three elements converge: pressure, opportunity, and rationalisation (Cressey, 1953; Wells, 2017; Free, 2015). Pressure refers to the motivations or incentives compelling an organisation or its members toward greenwashing. These may arise from intense market competition, regulatory demands (actual or anticipated), investor pressure for strong ESG performance, or internal expectations to project a positive environmental image, significantly when genuine sustainability action is constrained by limited resources (Delmas & Burbano, 2011; Ramus & Montiel, 2005). Such pressures often underlie the discrepancies described in GW1 (Communication–Action Disconnect) and the instrumental motives flagged in GW2.1 (Predominantly Egoistic Motives). Opportunity describes the conditions that make greenwashing feasible with a low perceived risk of detection or sanction. It is especially relevant in GW5 (Lack of Engagement & Verification), where the absence of third-party assurance (GW5.2) and limited stakeholder dialogue (GW5.1) create a permissive environment (Lyon & Maxwell, 2011).

Similarly, the success of tactics outlined in GW3 (Vague, Irrelevant, Misleading Content) and GW4 (Selective & Unbalanced Reporting) relies on asymmetries in information, the technical complexity of environmental data, and stakeholders' limited capacity to verify claims. Rationalisation refers to the internal justifications individuals or groups use to reconcile deceptive practices with their self-image (Anand et al., 2004). Common examples include normalising unethical communication ("everyone does it"), minimising harm ("it's just branding"), or framing misleading content, such as GW1.1 (Empty Declarations) or GW1.2 (Promises

Table 1. Greenwashing Risk Indicator Framework

Greenwashing risk dimension	Indicator name (negative signal)	Operational definition (what to look for?)
GW1: Communication–Action Disconnect	GW1.1. Decoupling: Empty Declarations GW1.2. Promises Over Performance GW1.3. External Inconsistency/Poor ESG GW1.4. Strategic Format/Timing GW1.5. Ignoring Past Issues	Ambitious claims lack proof of implementation, progress, or resources Focus on plans, not current verified results Positive image conflicts with credible external sources (ratings, reports) Format/timing suggests impression management, not genuine reporting Omits/downplays past adverse events or inconsistencies
GW2: Questionable Motives & Hypocrisy	GW2.1. Predominantly Egoistic Motives GW2.2. Contradictory Actions (Hypocrisy)	CSR driven by instrumental goals (image, profit) without a clear public good link Conflict between CSR claims and other documented company actions
GW3: Vague, Irrelevant, Misleading Content	GW3.1. Vague/Imprecise Terms GW3.2. Unexplained Technical Jargon GW3.3. Irrelevant Emphasis/Hidden Trade-off GW3.4. Misleading Labels/Symbols GW3.5. Exaggeration/Overstatement	Broad, ambiguous terms ("green") lack specific criteria or data Specialised vocabulary is used without a clear explanation Focus on marginal good, omitting/downplaying significant negative impacts Self-made, unverified "eco-labels" or unsubstantiated benefits Results are presented as better than actual information; they are false information
GW4: Selective & Unbalanced Reporting	GW4.1. Exclusively Positive Portrayal GW4.2. Cherry-Picked/Decontextualised Data GW4.3. No Methodological Transparency	Omits challenges, failures, negative impacts; only "successes" Only favourable indicators; the data lacks context or a complete picture Omits info on data collection/calculation and scope, hindering reliability
GW5: Lack of Engagement & Verification	GW5.1. One-Way Communication/No Dialogue GW5.2. No Credible External Verification	"Push" communication predominates; no visible stakeholder dialogue Lacks independent third-party assurance for CSR report/data

Source: author's compilation based on listed literature, e.g.: de Freitas Netto et al., 2020; Pérez, 2019; Zharfpeykan, 2021; Kirat, 2015; Moshood et al., 2024; Boiral & Heras-Saizarbitoria, 2020.

Over Performance), as aspirational messaging. The tactics in GW3 and GW4 may similarly be rationalised as necessary marketing or oversimplification to aid audience understanding. Understanding these three components of the fraud triangle with specific greenwashing indicators (GW1–GW5) provides a more nuanced insight into how greenwashing occurs and why it may happen. It supports more effective prevention, detection, and accountability mechanisms.

However, while the fraud triangle is a valuable analytical tool for identifying intentional deception, it does not account for all manifestations of greenwashing. The model primarily focuses on deliberate unethical behaviour and may not fully explain instances arising from systemic, cultural, or structural factors (Suddaby, 2010). For example, GW1 (Communication–Action Disconnect) and GW2 (Questionable Motives & Hypocrisy) may stem from internal

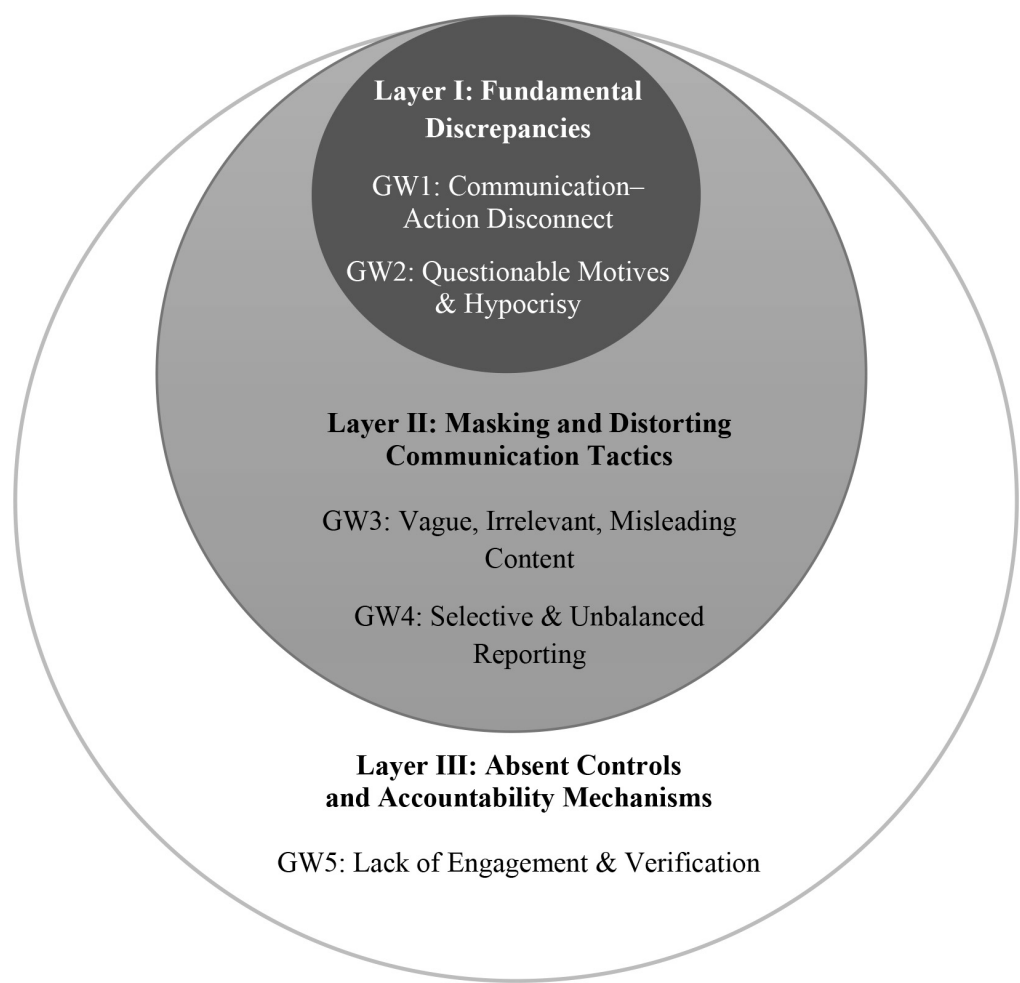
fragmentation, lack of coordination, or competing organisational goals rather than outright fraud. Likewise, indicators from GW3 and GW4, such as vague terminology or lack of methodological clarity, may sometimes result from poor communication skills, resource limitations, or immature reporting systems, rather than calculated manipulation. Finally, while GW5 represents "Opportunity", the fraud triangle model explains exploiting such opportunity, but not necessarily the macro-level conditions, such as weak regulatory oversight (King & Lenox, 2000) or prohibitive verification costs, that enable these gaps to persist.

This proposed framework can further be delineated into three conceptual layers, which comprehensively categorise all greenwashing risk categories (GW1–GW5) and account for the full spectrum of their manifestations. The layered approach draws upon insights from the broader literature on deceptive environmental communication (e.g. de Freitas Netto et al., 2020; Pérez, 2019; Zharfpeykan, 2021):

- Layer I: Fundamental Discrepancies relate to the substance of claims and underlying intent (GW1: Communication–Action Disconnect, GW2: Questionable Motives & Hypocrisy).
- Layer II: Masking and Distorting Communication Tactics refers to manipulating stakeholder perceptions (GW3: Vague, Irrelevant, Misleading Content, GW4: Selective & Unbalanced Reporting).
- Layer III: Absent Controls and Accountability Mechanisms captures systemic weaknesses that fail to prevent deceptive practices (GW5: Lack of Engagement & Verification).

This layered understanding aligns with theoretical perspectives on deceptive corporate communication and impression management (Brennan & Merkl-Davies, 2018). The core of greenwashing risk often lies in the interplay between Fundamental Discrepancies (Layer I) and the Deceptive Communication Tactics (Layer II) used to obscure them, a situation further compounded by the weaknesses highlighted in Layer III (Figure 1).

Figure 1. Onion model of greenwashing risk: From core discrepancies to systemic weaknesses



Source: own elaboration.

The first layer, Fundamental Discrepancies, involves GW1 and GW2. GW1 incorporates the key concept of "decoupling", where symbolic environmental messaging is detached from substantive practices – a recurring theme in greenwashing analysis (e.g. Boiral & Heras-Saizarbitoria, 2020). Indicators such as "Empty Declarations" (GW1.1) and "Promises Over Performance" (GW1.2) resonate with several of TerraChoice's (2010) "Seven Sins of Greenwashing", notably the "Sin of No Proof". The GW2 dimension draws from corporate hypocrisy theories and perceived intent's role in stakeholder judgments (e.g. Kirat, 2015; Wagner et al., 2009). Predominantly, "Egoistic Motives" (GW2.1), with little public benefit, and "Contradictory Actions" (GW2.2), which clash with stated environmental commitments, are key indicators of elevated risk.

The second layer, Masking and Distorting Communication Tactics, includes GW3 and GW4. The GW3 describes tactics that distort environmental performance. These are widely discussed in the literature on impression management and information manipulation (e.g. Boiral & Heras-Saizarbitoria, 2020; Kirat, 2015). Indicators such as "Vague/Imprecise Terms" (GW3.1 0 TerraChoice's "Sin of Vagueness"), "Hidden Trade-Offs" (GW3.3), and "Exclusively Positive Portrayal" (GW4.1) exemplify such practices.

The third layer, GW5: Lack of Engagement & Verification, points to systemic omissions that enable greenwashing by reducing scrutiny and external oversight (e.g. Moshood et al., 2024). Indicators include the "Absence of Credible External Verification" (GW5.2) and "One-Way Communication" (GW5.1), both of which undermine accountability and increase the risk of unsubstantiated claims (Manetti & Toccafondi, 2012).

These categories and their indicators provide a diagnostic lens for assessing greenwashing risk. While isolated signals may not definitively confirm greenwashing, a pattern or accumulation of these red flags – especially from Layer I (GW1, GW2), in conjunction with distorting tactics from Layer II (GW3, GW4), and reinforced by systemic omissions in Layer III (GW5) – signals an elevated risk profile and warrants further scrutiny. The concept of green reputational risk can be further specified. Drawing on reputation risk management theory, Szwajca (2024) classifies the threat posed by greenwashing as a form of cultural risk of an ethical nature. This is because greenwashing is typically a conscious and intentional act designed to mislead stakeholders, thereby violating fundamental ethical norms such as honesty and truthfulness. According to this classification, such intentional, ethics-based risks

pose the greatest threat to a company's reputation and offer the lowest chances of recovery once exposed. This underscores the critical importance of identifying greenwashing indicators not merely as communication flaws, but as signals of severe reputational risk. This framework is intended as a critical assessment tool for environmental communication, not to label an organisation as a "greenwasher definitively".

CSR Authenticity Indicators Framework

This framework identifies positive communication signals that indicate greater CSR authenticity, credibility, and commitment, organised by key dimensions like congruence, commitment, impact, transparency, stakeholder orientation, and motives (Table 2).

A key conceptualisation within this framework for understanding CSR authenticity is the credibility triad comprising (1) Motives & Values (dimension A1 in Table 2), (2) Impact & Performance (A2), and (3) Transparency & Quality (A4). These dimensions are recognised in CSR literature as foundational to authentic corporate social responsibility (McShane & Cunningham, 2012) and build upon core theoretical contributions from both CSR and stakeholder theory.

The first element of this triad is often viewed through the lens of authentic commitment. It reflects Carroll's (1991) understanding of ethical and philanthropic responsibilities as integral to corporate citizenship. It is also related to Porter and Kramer's (2006) argument that CSR should be rooted in creating shared value. In this context, authentic commitment is grounded in prosocial, value-driven motives demonstrably aligned with the organisation's mission and values (Bhattacharya & Sen, 2004).

The second pillar, Impact & Performance, centres on measurable impact. It resonates with strategic CSR approaches emphasising accountability and results-based evaluation, exemplified by frameworks such as Elkington's (1997) Triple Bottom Line. Ideally, this impact is supported by recognised and transparent measurement methods, lending credibility to reported outcomes (Hubbard, 2009).

The third component, Transparency & Quality of communication, is consistent with Gray et al.'s (2014) emphasis on honest and comprehensive sustainability reporting. Freeman's (1984) stakeholder theory advocates for open communication to foster trust and organisational legitimacy. High-quality transparency is reflected in clear, specific messaging and balanced reporting that includes challenges,

Table 2. CSR Authenticity Indicator Framework

Authenticity dimension	Indicator name (positive signal)	Operational definition (what to look for?)
A1: Motives & Values	1.1. Prosocial/Value-Driven Motives	Wording suggests genuine concern for society/environment and ethics, not solely profit
	1.2. CSR Coherence with Mission/Values	CSR actions/motivations logically link to the company's mission/vision/values
A2: Impact & Performance	2.1. Concrete, Measurable Results (Impact)	Specific data shows actual, positive social/environmental impact
	2.2. Recognised Impact Measurement Methods	References recognised standards/methods for impact reporting (SROI, GRI)
A3: Commitment & Consistency	3.1. Long-Term, Sustainable Commitment	Signals a strategic, long-term CSR approach, not one-off campaigns
	3.2. Significant Resource Commitment	Info shows significant resource allocation (financial, human) for CSR
	3.3. Action-Communication Consistency	Consistent CSR messages across channels/time; the company follows through
A4: Transparency & Quality	4.1. Clear, Specific, Understandable Communication	Precise, jargon-free, easily understandable communication
	4.2. Reliable, Balanced Reporting (incl. Challenges)	Openly reports successes, difficulties, unmet goals, and negative aspects
	4.3. Methodological Transparency & Data Access	Precise info on data collection methodology, scope, and easy data access
	4.4. Credible External Verification	CSR report/data independently assured by a credible third party
A5: Congruence & Fit	5.1. Fit with Mission, Values, Strategy	Explicit links between CSR and core business, mission, values, and strategy
	5.2. Fit with Stakeholder Expectations	Addresses key social/environmental issues relevant to stakeholders
A6: Stakeholder Engagement & Relations	6.1. Dialogue & Incorporating Stakeholder Views	Info on stakeholder dialogue & how feedback influences CSR strategy/actions
	6.2. Opportunities for Participation/Co-creation	Info on how stakeholders can actively participate/co-create in CSR
	6.3. Building Identification & Positive Relations	CSR comms builds community, stakeholder ID, organisational pride, and trust
	6.4. Signals of Relational Genuineness	Elements suggesting sincerity and respect in stakeholder relations

Source: author's compilation based on listed literature, e.g. Pérez et al., 2019; Zharfpeykan, 2021; Jeriji & Nasfi, 2023; Boiral & Heras-Saizarbitoria, 2020; Luque-Vilchez et al., 2023; Liu et al., 2024.

methodological openness, and independent external verification.

These three elements (A1, A2, and A4) constitute the core of credible CSR, distinguishing genuine engagement from superficial or symbolic

efforts. Notably, the transparency dimension (A4) serves as a crucial medium for communicating both the organisation's value-driven intent (A1) and its tangible impact (A2). The remaining authenticity dimensions identified in the

framework in Table 2 – A3, A5, and A6 further support, contextualise, and reinforce this core triad, contributing to a more holistic and robust perception of CSR authenticity.

In other words, while the credibility triad highlights a crucial dynamic for perceived credibility, a more encompassing categorisation of all six dimensions (A1–A6) within this framework is proposed below a layered model. This broader, layered approach is particularly beneficial as it systematically organises all identified dimensions according to their functional roles in building a complete picture of CSR authenticity. It moves beyond a core interaction to map out how different facets – from the foundational essence of genuine CSR to the mechanisms of its validation and co-creation – collectively contribute. Such a structure allows for a nuanced analysis, ensuring that each dimension's unique contribution to overall authenticity is recognised within a holistic system.

These six dimensions are therefore categorised into three key groups or layers, representing these distinct functional contributions (Figure 2):

- **Layer I: Essence of Authenticity.** This layer represents the fundamental substance of genuine CSR, reflected in the organisation's intrinsic motivations, tangible positive effects, and enduring dedication. It encompasses dimensions A1, A2 and A3. **Motives & Values (A1):** This dimension addresses the importance of genuine, prosocial, and value-driven motives (e.g. Ellen et al., 2006; Marín et al., 2016) and coherence with the company's mission and values. Additionally, corporate values play a critical role in shaping CSR initiatives that are perceived as genuinely motivated. **Impact & Performance Demonstration (A2):** This component emphasises the need for concrete, measurable results to verify CSR actions. CSR efforts should produce tangible positive social or environmental outcomes to demonstrate true impact. That can be effectively measured and verified, ideally using recognised methodologies and standards for impact reporting (e.g. Social Return on Investment, SROI; GRI). Scholars such as Maignan & Ferrell (2004) have noted that measurable CSR outcomes directly influence stakeholders' perceptions of authenticity. Ioannou & Serafeim (2015) discuss the role of quantitative metrics in evaluating CSR effectiveness. **Commitment & Consistency (A3):** This dimension is crucial for establishing the depth and seriousness of an organisation's CSR engagement. It signals genuine intent through evidence of a long-term, sustainable commitment to CSR, indicating that such activities are part of a strategic approach rather than isolated, short-term campaigns.

Furthermore, significant resource commitment, encompassing both financial and human capital dedicated to CSR initiatives, demonstrates the organisation's prioritisation of these efforts. Finally, action-communication consistency is paramount; there must be coherence between what the organisation states about its CSR and its actual practices, maintained consistently across different communication channels and over time. The importance of sustained engagement in CSR is well-documented (e.g. Bhattacharya & Sen, 2004; Ditlev-Simonsen, 2015), and consistent actions that align with communicated goals are crucial to maintaining credibility and trust over time (Hemingway & MacLagan, 2004).

- **Layer II: Mechanisms of Credibility.** This layer describes how the essence of CSR is credibly presented and aligned with the organisation and stakeholder expectations, primarily through transparent practices and ensuring a logical fit. It includes **Transparency & Communication Quality (A4)**, which means clear, specific, and understandable communication is foundational to CSR credibility. Transparent reporting, balanced communication, and methodological transparency ensure that CSR actions are perceived as credible (e.g. Pérez, 2019). Studies by Morsing & Schultz (2006) highlight the importance of CSR communication strategies which enhance transparency. Meanwhile, Liu et al. (2023) demonstrate how balanced reporting and transparency reduce information asymmetry and increase the authenticity of CSR efforts. Also, **Congruence & Fit (A5)** is here. This component ensures that CSR is integrated into the company's mission and values, maintaining coherence and relevance to material stakeholder expectations. Research by Schreck (2011) has emphasised how alignment between CSR initiatives and corporate identity strengthens CSR authenticity, while Tost (2011) explores how social legitimacy is enhanced through congruence with organisational values and stakeholder needs.
- **Layer III: Validation & Co-creation.** This layer focuses on how authenticity is confirmed, reinforced, and potentially co-created through interaction with the organisation's ecosystem, particularly its stakeholders. It consists of **A6 – Stakeholder Engagement & Relations**. Stakeholder engagement and communication are crucial to confirming and reinforcing CSR authenticity. Evidence of meaningful dialogue and incorporating stakeholder perspectives into decision-making is key to validating CSR efforts (e.g. Bialkova & Te Paske, 2021).

Figure 2. Onion model of CSR authenticity: From core values to stakeholder validation

Source: own elaboration.

Freeman's (1984) stakeholder theory underlines the importance of collaboration and engagement to ensure CSR authenticity, while Gibson (2000) discusses how stakeholders help co-create CSR authenticity through active participation and relational transparency. Furthermore, Muniz & Guzmán (2023) highlight how co-creation can further solidify CSR as an authentic, stakeholder-driven process.

These dimensions (A1–A6) and their positive indicators provide a diagnostic lens for assessing the perceived authenticity of an organisation's CSR efforts. While the presence of isolated positive signals may not be sufficient to definitively confirm deep-seated authenticity, a consistent pattern and strong demonstration of these signals across multiple dimensions – particularly those reflecting the Essence of Authenticity (Layer I: A1, A2, A3), made credible through effective Mechanisms of Credibility

(Layer II: A4, A5), and reinforced by genuine Validation & Co-creation (Layer III: A6) – signal a substantial likelihood of genuine CSR commitment and robust perceived authenticity.

This framework is intended as a critical assessment tool to foster a nuanced understanding of CSR practices and communication, rather than for definitively labelling an organisation as "fully authentic" given that authenticity is a complex, stakeholder-perceived attribute.

Discussion

This section is divided into two parts. The first part delves into the theoretical interpretation of the key dimensions and indicators from the analytical frameworks. The second part translates these conceptual findings into practical implications, proposing a preliminary diagnostic tool for managers.

Interpretation of the analytical frameworks

The indicators in the Greenwashing Risk Indicator Framework (Table 1) serve as "red flags" suggesting potential greenwashing. A nuanced interpretation of their interplay, moving beyond a simple checklist, is the key:

- 1) A solitary marker does not unequivocally confirm greenwashing. A holistic perspective is essential. Aggregation of multiple signals, exceptionally fundamental issues like manifest Decoupling (GW1.1) – for instance, a company claiming "Carbon neutral by 2030" without a tangible plan, budget, or progress reports – or overt Hypocrisy (GW2.2), exemplified by a tobacco firm launching a health campaign, should heighten vigilance.
- 2) Interdependencies are critical. Deficiencies in transparency (GW4) can mask communication-action disconnects (GW1). Similarly, a lack of external verification or stakeholder dialogue (GW5) allows other greenwashing tactics (GW1–GW4) to persist. It illustrates how indicators interrelate, necessitating a comprehensive assessment.
- 3) The nature of indicators offers insight: GW1 (Communication-Action Disconnect) and GW2 (Signalled Motives & Potential Hypocrisy) point to core integrity issues. In contrast, GW3 (Vague, Irrelevant, Misleading Content) and GW4 (Selectivity & Unbalanced Reporting) relate to manipulative communication tactics.

Furthermore, when looking at CSR authenticity indicators (Table 2), they require appreciating authenticity as a nuanced, stakeholder-perceived construct. Coherence and consistency across multiple signals (A1–A6) build a compelling case. The framework suggests an interdependence and hierarchy: foundational elements include prosocial motives (A1: Motives & Values), demonstrable impacts (A2: Impact & Performance), and long-term commitment (A3: Commitment & Consistency). Transparent communication (A4: Transparency & Communication Quality) of these core elements is paramount – characterised by clarity, balance, verifiability, and credible external verification. It forms a "credibility triad" (A1, A2, A4). Authenticity is amplified when CSR initiatives show strong congruence and fit (A5) with organisational mission/values and stakeholder expectations. Finally, robust stakeholder engagement (A6) validates authenticity. Interpreting authenticity involves assessing individual signals and their synergistic effect. Strong alignment across values, impacts, commitment, reporting, fit, and engagement forges a robust perception of authenticity.

Practical implications and a proposed managerial tool

The primary contribution of this paper is conceptual. However, to demonstrate its practical relevance and bridge the gap between theory and managerial practice, this section operationalises the analytical frameworks into a direct, internal diagnostic tool. The following preliminary diagnostic checklist (Table 3 and Table 4) serves as a tangible example of how the theoretical indicators can be applied by practitioners to audit CSR communication, mitigate reputational risk, and proactively build an authentic narrative.

It is important to emphasise that the checklist presented in Table 3 and Table 4 is a conceptual prototype. It has not yet been subjected to empirical validation to test its statistical reliability and effectiveness in practice. It is presented here to illustrate the practical applicability of the research and to serve as a solid foundation for future validation studies, as recommended in the limitations section of this paper.

How to interpret the results: A high number of "yes" answers in Part 1 is a serious warning sign that the communication is at high risk of being perceived as greenwashing and requires a fundamental revision. A high number of "yes" answers in Part 2 indicates a solid foundation for building credible, authentic communication that can foster stakeholder trust. Framed this way, the frameworks move from being a purely analytical construct to a practical tool for proactive risk mitigation and authentic communication design.

Conclusions, limitations and future research

This research successfully fulfilled its primary aim: the systematic identification, synthesis, and categorisation of key indicators for both greenwashing and CSR authenticity, culminating in developing an integrated analytical approach. This approach is structured around two complementary frameworks, designed to assess the credibility of corporate social responsibility (CSR) communication. By operationalising indicators of potential greenwashing (negative signals) and CSR authenticity (positive signals) and introducing conceptual lenses such as the Fraud Triangle for greenwashing risk and a credibility triad for authenticity, this work addresses the research questions concerning how complementary frameworks can be developed and structured to support a holistic assessment. The principal contribution is synthesising dispersed

Table 3. A proposed diagnostic checklist for CSR communication (managerial version).
Part 1: Greenwashing risk audit (red flags)

Greenwashing risk dimension	Diagnostic question	Yes/no
GW1: Communication-Action Disconnect	Are we making ambitious promises (e.g. "climate neutral") without a publicly available, detailed plan, budget, or progress reports to back them up?	
GW2: Questionable Motives & Hypocrisy	Do our pro-environmental claims conflict with other documented company actions (e.g. lobbying against environmental regulations)?	
GW3: Vague & Misleading Content	Are we using vague, undefined terms like "eco-friendly", "green", or "sustainable" without providing specific criteria or certifications?	
GW4: Selective & Unbalanced Reporting	Does our communication omit any mention of challenges, failures, or negative impacts, presenting only successes?	
GW5: Lack of Verification & Dialogue	Is our CSR report or key sustainability data not verified by a credible, independent third party?	

Instruction: Answer "yes" or "no". Each "yes" indicates a potential risk that the communication could be perceived as greenwashing.

Source: own elaboration.

Table 3. A proposed diagnostic checklist for CSR communication (managerial version).
Part 2: Authenticity building guide (green lights)

Authenticity dimension	Guiding question	Yes/no
A1: Motives & Values	Does our message clearly communicate a genuine concern for society/ environment, rather than focusing solely on profit or image?	
A2: Impact & Performance	Do we present specific, measurable results (e.g. "we reduced water usage by 15%") instead of just describing our activities?	
A3: Commitment & Consistency	Does our initiative appear as a long-term, strategic commitment, rather than a one-off, opportunistic campaign?	
A4: Transparency & Quality	Do we openly report on challenges and areas for improvement, not just on our successes?	
A5: Congruence & Fit	Can we easily explain how this CSR initiative connects to our company's core mission, values, and business strategy?	
A6: Stakeholder Engagement	Can we demonstrate that we have listened to our stakeholders (e.g. customers, employees) and that their feedback has influenced this initiative?	

Instruction: Answer "yes" or "no". Each "yes" indicates a potential risk that the communication could be perceived as greenwashing.

Source: own elaboration.

knowledge into a novel, dual-perspective operational model suited for internal evaluation, intended to guide more credible and effective CSR communication.

The study advances understanding by conceptually integrating greenwashing and authenticity within a unified analytical lens, highlighting their interplay, and demonstrating

the application of communication theories and established models from criminology and ethics to CSR message evaluation. It bridges abstract constructs and practical application by translating them into observable indicators for internal assessment, distinct from approaches geared towards external compliance. The developed frameworks offer significant value to marketing, communication, and CSR professionals as an internal guidance and preliminary review tool. They aid in crafting authentic CSR narratives while proactively identifying and avoiding greenwashing pitfalls, strengthening brand trust, managing reputation, improving stakeholder engagement, and informing more credible market positioning.

Despite its contributions, this study has several limitations which, in turn, highlight avenues for future research. The proposed frameworks' primary limitation is their synthesis-based nature. Their predictive power and diagnostic effectiveness, particularly against subtle greenwashing tactics, necessitate empirical validation. It is also important to note that they are intended as an internal, interpretative tool and are not a substitute for formal assurance processes required for full regulatory compliance.

In addition to these methodological points, two further limitations concerning context warrant discussion. First, the frameworks are presented as conceptually universal, yet the interpretation of their indicators may be culturally contingent. The perception of what constitutes authentic communication versus greenwashing can differ across cultures. For instance, the emphasis on

"Prosocial/Value-Driven Motives" (A1.1) as a signal of authenticity may be crucial in collectivistic societies, whereas in more individualistic cultures, a transparent link to strategic advantage might be viewed as equally credible. Similarly, the threshold for what stakeholders perceive as acceptable "Exaggeration" (GW3.5) versus deliberate deception can vary.

Second, the proposed frameworks are generalist and do not assign differential weighting to indicators based on industry-specific characteristics. The salience of certain greenwashing risks and authenticity signals is likely to be sector-dependent. In industries with high environmental impact, such as mining or manufacturing, indicators related to the "Communication–Action Disconnect" (GW1) and the verifiability of performance data are paramount. Conversely, in the technology or financial services sectors, risks may be more concentrated in "Vague, Irrelevant, Misleading Content" (GW3), such as the use of ambiguous jargon or unsubstantiated claims about social impact.

These limitations underscore the need for further research. Future studies should prioritise the empirical testing of the frameworks' usability and impact. This includes not only quantitative validation but also qualitative deep-dives, such as cross-cultural case study analyses and the development of sector-specific adaptations to enhance diagnostic precision. Finally, investigating stakeholder responses to communications assessed using these indicators across various channels would provide valuable insights into their real-world relevance and effectiveness.

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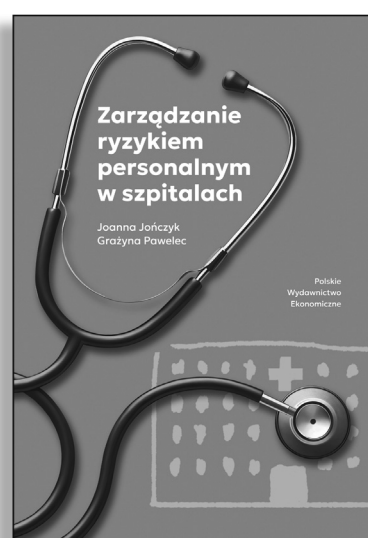
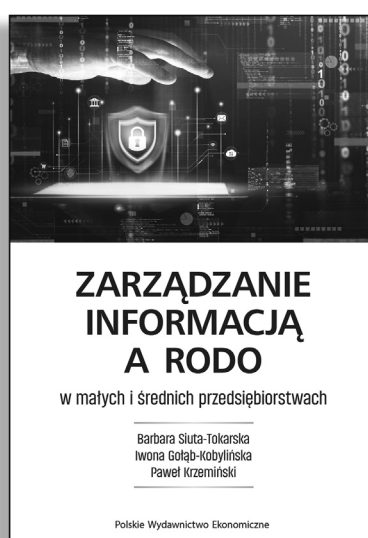
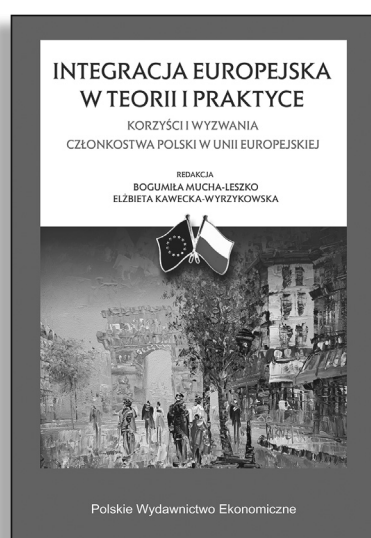
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Adiunkt na Wydziale Zarządzania Uniwersytetu Warszawskiego, gdzie uzyskała również stopień doktora nauk ekonomicznych w dyscyplinie nauk o zarządzaniu i jakości. Jej główne zainteresowania badawcze obejmują sektor rolnospożywczy, ze szczególnym uwzględnieniem zaufania konsumentów, innowacyjności oraz współpracy małych i średnich przedsiębiorstw (MŚP). Aktywnie uczestniczy w międzynarodowych projektach badawczych dotyczących tych zagadnień (m.in. w ramach EIT Food i programu Horyzont Europa) i publikuje swoje prace w takich czasopismach naukowych jak „Food Policy” oraz „Food Quality and Preference”.



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