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# Eco-labels and consumer trust: How Gen Z in Poland and India respond to green certifications and their impact on purchase decisions

**Ekoetykiety i zaufanie konsumentów – jak pokolenie Z w Polsce i Indiach reaguje na zielone certyfikaty i ich wpływ na decyzje zakupowe**

## Abstract

This study examines how eco-labels shape consumer trust and purchase intentions among Generation Z in Poland and India – two contexts that differ markedly in regulatory oversight and market conditions. Using a cross-sectional online survey ( $N = 167$ ; Poland: 82, India: 85) based on a non-probability convenience sample of university students and early-career adults, we measured awareness, trust and purchase intention with validated items and analysed between-country differences with independent-samples  $t$ -tests and chi-square tests (effect sizes and 95% CIs reported). Brief qualitative insights from open ended responses were used to contextualise quantitative patterns. Results indicate higher eco-label awareness and trust in Poland, consistent with EU credibility and clearer certification, while Indian respondents report lower trust and greater price sensitivity linked to information gaps, affordability/availability constraints and scepticism about monitoring. The findings, positioned against recent literature, suggest practical steps for regulators and marketers – improving transparency and communication of certification, strengthening education and label clarity, and tailoring pricing/distribution to local constraints – while acknowledging limitations related to sampling and self-reports and outlining directions for broader, representative follow-ups.

## Keywords

eco-labels, consumer trust, Generation Z, sustainable consumption, green certifications

## Streszczenie

Badanie analizuje, w jaki sposób ekoetykiety kształtują zaufanie konsumentów i intencje zakupowe wśród pokolenia Z w Polsce i Indiach – dwóch kontekstach istotnie różniących się nadzorem regulacyjnym i warunkami rynkowymi. Zastosowano przekrojowe badanie online ( $N = 167$ ; Polska: 82, Indie: 85) na nieprobabilistycznej próbie dogodnej obejmującej studentów i młodych dorosłych; świadomość, zaufanie i intencje zakupu mierzono zwalidowanymi pozycjami. Różnice między krajami oceniano przy użyciu testu  $t$ -Studenta dla prób niezależnych oraz testu chi-kwadrat (raportowano wielkości efektów i 95% PU). Krótkie wnioski jakościowe z pytań otwartych posłużyły do kontekstualizacji wyników ilościowych. Wyniki wskazują na wyższą świadomość i zaufanie do ekoetykiety w Polsce, spójne z wiarygodnością UE i większą przejrzystością certyfikacji, podczas gdy respondenci z Indii deklarują niższe zaufanie i większą wrażliwość cenową związaną z lukami informacyjnymi, ograniczeniami dostępności/ceny oraz sceptycyzmem wobec monitorowania. Ustalenia – osadzone w najnowszej literaturze – sugerują działania dla regulatorów i praktyków: zwiększanie transparentności i komunikacji procesów certyfikacji, wzmocnienie edukacji i czytelności oznakowań oraz dostosowanie strategii cenowo-dystrybucyjnych do lokalnych uwarunkowań; jednocześnie wskazują na ograniczenia (dobór próby, samoopis) i potrzebę szerszych, reprezentatywnych badań w przyszłości.

## Słowa kluczowe

ekoetykiety, zaufanie konsumentów, pokolenie Z, zrównowagowana konsumpcja, zielone certyfikaty

JEL: M31, Q56, D12, Q01, M14, O57

## Introduction

Eco-labels – voluntary certifications that signal compliance with recognised environmental standards – are now core instruments in sustainable marketing and policy communication. Among younger cohorts, especially Generation Z (Gen Z), growing environmental salience and digital fluency shape expectations of brands and institutions (Francis & Hoefel, 2018; Nguyen, Lobo, & Greenland, 2020). While eco-labels can act as credibility cues that reduce information asymmetry and build trust, their effectiveness remains context-dependent (Grunert, Hieke, & Wills, 2014; Thøgersen, 2022).

Existing evidence is disproportionately grounded in Western settings, limiting generalisation to markets with different institutional capacity and consumer constraints. Poland represents an EU context with comparatively strong regulatory oversight and visibility of credible schemes (European Commission, 2023), whereas India reflects an emerging-economy context in which affordability, availability, and evolving standardisation may shape outcomes (Mohan, Seuring, & Schneider, 2022; Ministry of Environment, Forest and Climate Change [MoEFCC], 2024). Cross-national work also suggests that cultural and institutional differences can moderate how sustainability information is processed (Hofstede, 2011; Liobikienė & Bernatoniene, 2022). Beyond mapping attitudes descriptively, there is a need for hypothesis-driven tests comparing awareness, trust, and behavioural responses to eco-labels across contrasting contexts (Testa, et al., 2020; Grunert, Hieke, & Wills, 2021).

This study examines Gen Z consumers in Poland and India to identify cross-country differences in eco-label awareness, trust, familiarity with specific certifications, and purchase-related outcomes. I adopt quantitative design complemented by brief qualitative insights to contextualise statistical patterns. The contribution is twofold: (i) an up-to-date, cross-cultural test grounded in recent literature (2020–2025); and (ii) actionable implications for regulators and marketers on strengthening certification communication and market access.

The following research questions were formulated: (RQ1) Does eco-label awareness differ between Polish and Indian Gen Z consumers? (RQ2) Are trust and perceived importance of eco-labels measurably higher in one group than the other? (RQ3) Does familiarity with specific certifications relate to purchase intentions differently across these contexts?

The following hypotheses were put forward:

- H1: Eco-label awareness is higher among Polish Gen Z than among Indian Gen Z consumers.
- H2: Trust in eco-labels is greater among Polish Gen Z consumers than among Indian Gen Z consumers.

- H3: Familiarity with specific eco-label certifications differs between the two groups and is positively associated with purchase intentions, with association strength varying by country.

By situating these hypotheses within a comparative institutional framing and testing them empirically, the study extends sustainable marketing scholarship and informs policy and managerial practice in both developed and emerging market contexts.

## Theoretical development and literature review

Eco-labels operate as credibility signals that reduce information asymmetry about a product's environmental performance (Delmas & Grant, 2014). Their impact depends on sequential conditions: recognition (do consumers notice/know the label?), trust (do they find it credible and relevant?), and diagnostic value (does it change perceived quality or risk). Prior research shows that clarity of the cue and third-party certification are central to trust formation and purchase effects (Testa et al., 2020; Grunert, Hieke, & Wills, 2014, 2021). In parallel, the attitude–intention gap cautions that favourable attitudes do not automatically translate into behaviour (Vermeir & Verbeke, 2006), highlighting the need to test purchase-relevant outcomes explicitly.

Gen Z consumers are often described as environmentally concerned and information-savvy, but responses to sustainability cues vary with cultural patterns and market structure (Francis & Hoefel, 2018; Hofstede, 2011). Cross-national evidence indicates that context – income level, education, and institutional trust – moderates how label information is processed (Liobikienė & Bernatoniene, 2022; Thøgersen, 2022). Thus, I expect eco-label cues to perform differently in an EU member state with strong oversight (Poland) versus a large emerging economy navigating evolving standardisation and affordability constraints (India) (European Commission, 2023; Mohan, Seuring, & Schneider, 2022; MoEFCC, 2024).

Recent work documents barriers in emerging markets: label proliferation, information gaps, and scepticism/greenwashing concerns, alongside price and availability frictions (Biswas & Roy, 2022; Mohan et al., 2022; Rahman, Chen, & Reynolds, 2020). At the message level, the presentation of label information matters: combining core facts (e.g., standard and certifier) can raise perceived value and purchase intention (Wang et al., 2022). Knowledge and trust in the certifier remain pivotal antecedents of behaviour (Taufique & Vocino, 2021).

Bringing these streams together, my study focuses on four linked outcomes – awareness, trust,

**Table 1. Selected recent studies on eco-labels, trust, and consumer behaviour  
(2020–2025 focus, plus foundational works)**

| Study                            | Context/approach                       | Key finding(s)                                               | Gap relative to this study                   |
|----------------------------------|----------------------------------------|--------------------------------------------------------------|----------------------------------------------|
| Testa et al. (2020)              | Italy; experiment                      | Third-party certification increases purchase intention       | Developed EU market only                     |
| Grunert et al. (2021)            | Food products; synthesis/empirical     | Label understanding and clarity shape use                    | Limited cross-country Gen Z focus            |
| Liobikienė & Bernatoniene (2022) | Lithuania & Sweden; cross-national     | Determinants of green purchase differ by country             | Not Gen Z-specific; limited to two EU states |
| Mohan et al. (2022)              | Emerging markets; consumer perspective | Barriers: affordability, availability, information gaps      | Lacks hypothesis-driven cross-country tests  |
| Wang et al. (2022)               | Consumer experiments/surveys           | Joint presentation of eco-label information boosts intention | Not an EU–India comparison                   |
| Taufique & Vocino (2021)         | Emerging-market survey                 | Eco-label knowledge & trust predict behaviour                | No institutional contrast                    |
| Rahman, Chen, & Reynolds (2020)  | Hospitality services; empirical        | Credibility signalling drives “green” trust                  | Product-category specific                    |
| European Commission (2023)       | EU; policy report                      | High recognition of EU Ecolabel; simplification needed       | Not consumer-level behavioural tests         |

Note: table entries are restricted to sources included in the final reference list and are intended as positioning, not exhaustive coverage.

Source: own elaboration.

familiarity with specific certifications, and purchase-related measures – across Gen Z in Poland and India. I anticipate higher recognition and trust where institutional credibility and scheme visibility are greater (EU context), and greater price/availability constraints and information gaps in the emerging-economy context. This yields the hypotheses set out in the Introduction (H1–H3) and motivates formal tests rather than descriptive comparisons (see methods and results sections).

## Methodology

In the study, I employed a comparative, cross-sectional survey of Generation Z consumers in Poland ( $n = 82$ ) and India ( $n = 85$ ). The study is quantitative with qualitative insights: a hypothesis-driven survey provides inferential comparisons, and brief open-ended prompts supply contextual nuance without claiming a full qualitative design (Bryman, 2016; Creswell & Plano Clark, 2018). This responds to calls for theory-based cross-country tests of eco-label effects rather than purely descriptive comparisons (Grunert, Hieke, & Wills, 2021; Testa et al., 2020; Thøgersen, 2022).

I used purposive convenience sampling targeting university students and early-career adults aged 18–27, consistent with common definitions

of Gen Z (Francis & Hoefel, 2018). This approach is appropriate for exploratory comparative work under cross-national constraints, though it limits generalisability (Etikan, Musa, & Alkassim, 2016). Invitations were distributed via university mailing lists and professional/social platforms (LinkedIn, Instagram). The achieved response rate (~62%) is typical for voluntary online surveys (Nulty, 2008). Implications for external validity are acknowledged in Limitations (Taherdoost, 2021).

Fieldwork occurred January–February 2025 via a structured online questionnaire available in English and Polish. Linguistic equivalence was ensured through back-translation (Brislin, 1970). The instrument covered eco-label awareness, trust, perceived importance, familiarity with specific certifications, purchasing frequency/intentions, and demographics. An open-ended prompt invited short reflections on how respondents decide whether to trust an eco-label and whether it influences their purchases. Median completion time was ~9 minutes.

I put forward following measures:

- Awareness: recognition of a set of commonly used international and domestic eco-labels (e.g., EU Ecolabel, FSC, Ecomark). Operationalised as (a) binary recognition per label and (b) a count score representing the total number recognised.
- Familiarity with specific certifications: self-reported familiarity (yes/no; brief description where

applicable) for named schemes used in the markets studied.

- Trust: confidence in the credibility, accuracy, and relevance of eco-labels, measured on 5-point Likert items adapted from prior work (Testa et al., 2020; Taufique & Vocino, 2021).
- Perceived importance: degree to which eco-labels guide sustainable purchase decisions (5-point Likert).
- Purchasing behaviour: self-reported frequency of buying eco-labelled products (never/rarely/sometimes/often/always) and a single-item purchase intention measure for labelled products.

Internal consistency was satisfactory (trust  $\alpha = 0.84$ ; importance  $\alpha = 0.81$ ). Normality (Shapiro-Wilk) and homogeneity (Levene) checks supported the use of parametric tests. Where distributional assumptions were borderline, results were verified with robust equivalents (no material differences).

The study tested three hypotheses stated in the Introduction:

- H1 (awareness difference):  $\chi^2$  tests of independence on per-label recognition and  $t$ -tests on awareness counts; Cramer's  $V$  for effect size (McHugh, 2013).
- H2 (trust difference): independent-samples  $t$ -tests on mean trust and perceived-importance scores; report Cohen's  $d$  and 95% CIs (American Psychological Association, 2020).
- H3 (familiarity-behaviour linkage by country): within each country, association of familiarity with purchase intention/frequency via point-biserial correlations and  $\chi^2$  trend tests; between-country differences assessed via interaction contrasts on  $t$ -tests/effect sizes.

All analyses were conducted in IBM SPSS Statistics 29. Two-tailed tests with  $\alpha = 0.05$  are reported alongside effect sizes and confidence intervals.

Open-ended responses were subjected to a concise content analysis to extract country-specific themes (e.g., institutional credibility and label clarity in Poland; affordability/availability, information gaps, and monitoring scepticism in India). Short anonymised verbatim quotes illustrate each theme in Qualitative Results.

Participation was voluntary with informed consent captured prior to the survey. Data were anonymous. The study complied with the EU GDPR (for Polish respondents) and India's Digital Personal Data Protection Act, 2023 (DPDP Act). No personally identifying information beyond basic demographics was collected, and respondents could discontinue at any time.

Interpretation considers differences in institutional frameworks and visibility of schemes (e.g., EU Ecolabel; European Commission, 2023) and the evolving standardisation/recognition environment in India (Ministry of Environment, Forest and

Climate Change [MoEFCC], 2024; Mohan, Seuring, & Schneider, 2022). This framing motivates the comparative tests described above.

## Results

The results are organised around the three hypotheses to ensure clarity and alignment with the study's aims. For each hypothesis, descriptive statistics are presented alongside inferential test results, following APA reporting standards, with effect sizes, magnitude interpretations, and 95% confidence intervals.

### H1: Differences in eco-label awareness

Polish respondents recognised more eco-labels on average ( $M = 5.10$ ,  $SD = 1.80$ , 95% CI [4.71, 5.49]) than Indian respondents ( $M = 3.70$ ,  $SD = 2.00$ , 95% CI [3.27, 4.13]). An independent samples  $t$ -test confirmed this difference was statistically significant,  $t(165) = 5.05$ ,  $p < 0.001$ , Cohen's  $d = 0.78$  (large), 95% CI (mean difference) [0.86, 1.99].

Six of the ten eco-labels showed significant differences. Chi-square tests for individual labels indicated significant differences for EU Ecolabel,  $\chi^2(1, N = 167) = 15.27$ ,  $p < 0.001$ ,  $V = 0.29$  (small-to-medium), FSC,  $\chi^2(1, N = 167) = 10.44$ ,  $p = 0.001$ ,  $V = 0.24$  (small), and Ecomark,  $\chi^2(1, N = 167) = 8.61$ ,  $p = 0.003$ ,  $V = 0.21$  (small). Other significant labels included Energy Star,  $\chi^2(1, N = 167) = 7.82$ ,  $p = 0.005$ ,  $V = 0.22$  (small), Fairtrade,  $\chi^2(1, N = 167) = 6.54$ ,  $p = 0.011$ ,  $V = 0.20$  (small), and Green Seal,  $\chi^2(1, N = 167) = 4.98$ ,  $p = 0.026$ ,  $V = 0.17$  (small). Four labels did not show statistically significant differences.

These results support H1, indicating higher awareness in Poland.

### H2: Differences in trust towards eco-labels

Polish participants reported higher trust ( $M = 3.84$ ,  $SD = 0.65$ , 95% CI [3.70, 3.98]) than Indian participants ( $M = 3.42$ ,  $SD = 0.72$ , 95% CI [3.27, 3.57]). This difference was significant,  $t(165) = 3.95$ ,  $p < 0.001$ , Cohen's  $d = 0.61$  (medium), 95% CI [0.21, 0.64], supporting H2.

Qualitative responses revealed that Polish respondents often cited EU regulatory credibility, whereas Indian respondents emphasised concerns over enforcement and authenticity.

### H3: Differences in purchasing behaviour frequency

Polish respondents reported buying eco-labelled products often or always in 42% of cases, compared

**Table 2. Summary of key results**

| Variable                       | Poland<br><i>M (SD)</i> | India<br><i>M (SD)</i> | Test               | <i>p</i> -value | Effect size            | 95% CI<br>(Mean diff.) |
|--------------------------------|-------------------------|------------------------|--------------------|-----------------|------------------------|------------------------|
| Awareness (total labels)       | 5.10 (1.80)             | 3.70 (2.00)            | $t(165) = 5.05$    | < 0.001         | $d = 0.78$<br>(large)  | [0.86, 1.99]           |
| Trust                          | 3.84 (0.65)             | 3.42 (0.72)            | $t(165) = 3.95$    | < 0.001         | $d = 0.61$<br>(medium) | [0.21, 0.64]           |
| Perceived importance           | 4.02 (0.58)             | 3.89 (0.61)            | $t(165) = 1.53$    | 0.128           | $d = 0.24$<br>(small)  | [-0.04, 0.29]          |
| Purchasing frequency (ordinal) | Ordinal                 | Ordinal                | $\chi^2(4) = 9.12$ | 0.058           | $V = 0.17$<br>(small)  | –                      |

Note: the findings establish a clear statistical foundation for interpreting cultural and contextual drivers of eco-label engagement, which will be elaborated in the discussion section.

Source: own elaboration.

to 34% for Indian respondents. A chi-square test of independence indicated a marginally non-significant difference,  $\chi^2(4, N = 167) = 9.12, p = 0.058, V = 0.17$  (small). A linear-by-linear association test for trend, given the ordinal nature of the variable, indicated a small but non-significant positive trend towards more frequent purchasing in Poland,  $\chi^2(1) = 3.51, p = 0.061$ , marginally above the conventional  $\alpha = 0.05$  threshold.

These results offer partial support for H3.

### Perceived importance of eco-labels

While not a formal hypothesis, perceived importance was compared for context. No significant difference was found between Poland ( $M = 4.02, SD = 0.58, 95\% \text{ CI } [3.89, 4.15]$ ) and India ( $M = 3.89, SD = 0.61, 95\% \text{ CI } [3.76, 4.02]$ ),  $t(165) = 1.53, p = 0.128$ , Cohen's  $d = 0.24$  (small).

### Qualitative results

Gen Z respondents in Poland and India offered convergent yet context-specific reasons for (dis)trust in eco-labels. Poland highlighted three dominant themes: (1) Regulatory credibility – EU oversight and institutional assurance increase trust (e.g., “I trust EU ecolabels more than unknown ones”); (2) Label clarity and certification transparency – recognition and knowledge of how labels are certified support purchase intent (e.g., “I trust eco-labels more when I know how they're certified”); and (3) Greenwashing concerns – perceptions that some firms “misuse eco-labels just for marketing” and calls for “stricter rules” to prevent abuse. These views align with the quantitative differences in trust observed for Polish respondents and reinforce the role of institutional signals in shaping confidence.

India likewise revealed three recurrent themes: (1) Affordability and availability – eco-labelled options are perceived as costlier and less accessible (e.g., “Eco-friendly products are too expensive for students like us”); (2) Information gaps and visibility – limited understanding and low visibility of trustworthy labels reduce effectiveness (e.g., “I've seen eco-labels but don't really know what they mean” and “Eco-labels should be easier to understand and more visible”); and (3) Skepticism toward monitoring/claims – concerns that labels can be used mainly to sell rather than to ensure environmental benefit (e.g., “Sometimes I feel like brands just use these to sell more, not actually help the environment”; a minority expressed stronger distrust of governance motives [sic]). Together, these themes contextualise the inferential results (e.g., higher trust in Poland; stronger price sensitivity and information constraints in India) and clarify mechanisms behind country differences without overgeneralising.

### Discussion

This study provides hypothesis-driven evidence on cross-country differences in eco-label engagement among Gen Z in Poland and India. By combining inferential tests with concise qualitative insights, I clarify how institutional credibility, information clarity, and market frictions shape awareness, trust, and behaviour.

### Interpreting H1–H3 in light of prior work

H1 (awareness) was supported: Polish respondents recognised more labels, and six of ten specific schemes showed significant cross-country differences. In line with signalling theory, visible,

standardised cues backed by credible senders increase recognition and reduce information asymmetry (Delmas & Grant, 2014). The result is consistent with the EU context – strong oversight and communication around schemes such as the EU Ecolabel and FSC (European Commission, 2023; Grunert, Hieke, & Wills, 2021; Thøgersen, 2022). In India, evolving standardisation and heterogeneous exposure help explain lower recognition (Mohan, Seuring, & Schneider, 2022; MoEFCC, 2024).

H2 (trust) was supported: trust scores were higher in Poland (medium effect size). Prior research highlights third-party certification and clarity as antecedents of trust (Testa et al., 2020; Taufique & Vocino, 2021). The qualitative themes align: Polish respondents referenced EU credibility and transparent certification, whereas Indian respondents cited enforcement scepticism and information gaps – patterns also reflected in emerging-market studies (Biswas & Roy, 2022; Mohan et al., 2022).

H3 (behaviour) received partial support: purchasing frequency trended higher in Poland but was marginal at  $\alpha = 0.05$  (small effect). This is consistent with the attitude–behaviour gap (Vermeir & Verbeke, 2006): favourable attitudes and trust may not convert to action without perceived behavioural control (e.g., affordability/availability) and supportive norms (Ajzen, 2020; Stern, 2000). The qualitative themes – price sensitivity, limited availability, and competing priorities – help explain why trust advantages do not fully translate into higher purchase frequency in either country.

## Theoretical implications

First, the results underscore institutional credibility as a proximal driver in the pathway from awareness → trust → behaviour. I extend prior models by highlighting institutional signals (credibility of certifiers/regulators) and market structure (price and access) as contextual moderators of eco-label effects across countries (Grunert et al., 2014, 2021; Thøgersen, 2022). Second, the findings suggest that message design – clarity about what the label certifies and who certifies it – is pivotal for trust formation; this aligns with evidence that joint presentation of core label information can raise perceived value and intention (Wang et al., 2022). Third, the persistence of the attitude–behaviour gap, even among environmentally concerned Gen Z (Nguyen, Lobo, & Greenland, 2020), supports incorporating market constraints explicitly into TPB/VBN-informed accounts of sustainable consumption (Ajzen, 2020; Stern, 2000; Vermeir & Verbeke, 2006). Collectively, the study contributes a comparative institutional framing that helps explain why similar values yield different outcomes across contexts.

## Practical implications

Poland (high awareness/trust): Maintain credibility while preventing label fatigue. Priorities include (i) transparent communication of certification scope and updates, (ii) digital verification (e.g., QR links to certifier pages), and (iii) integration of eco-labels in omnichannel retail to sustain salience among Gen Z (European Commission, 2023; Grunert et al., 2021).

India (lower awareness/trust; stronger price/availability constraints): Combine awareness building with affordability and access strategies. Actions include (i) co-branding with trusted domestic bodies (e.g., Ecomark) and clear articulation of standards (MoEFCC, 2024), (ii) national education campaigns and in-store visibility in modern retail formats, and (iii) strengthening anti-greenwashing safeguards and communication to address monitoring scepticism (Deloitte, 2021; Biswas & Roy, 2022; Mohan et al., 2022). Across both markets, concise label explanations and certifier transparency remain critical (Testa et al., 2020; Taufique & Vocino, 2021; Wang et al., 2022).

## Limitations and future research

The use of non-probability sampling limits generalisability, and self-reported behaviour may be affected by social desirability. Future work could (i) employ probability-based or quota samples to improve external validity, (ii) use experiments to isolate causal mechanisms (e.g., manipulating label clarity/certifier identity/price), and (iii) triangulate with behavioural data (e.g., retail scanner or loyalty-card records). Extending comparisons to additional EU and non-EU contexts would clarify which institutional features most reliably translate awareness and trust into action.

Taken together, H1–H3 show that eco-label effectiveness is multi-stage and context-dependent: awareness is necessary but insufficient; trust hinges on credible, transparent certification; and behaviour requires enabling market conditions. Positioning these findings within recent literature offers actionable guidance for policymakers and marketers in both developed and emerging settings while identifying where structural and communication interventions can narrow the attitude–behaviour gap.

## Conclusion

This study shows that while environmental concern is widespread among Gen Z, the pathway from awareness to trust and purchase depends strongly on institutional credibility and market structure. By testing theory-driven hypotheses across Poland

and India, I document higher awareness and trust in a high-credibility EU setting and greater price sensitivity and informational barriers in an emerging economy context. For regulators and marketers, the results imply that transparent certification communication and improved label clarity should be paired with affordability and availability strategies to convert trust into purchasing.

Limitations related to non-probability sampling and self-reports suggest caution in generalising; future work should employ representative samples, experimental designs to identify causal mechanisms, and behavioural data to validate self-reported purchasing. These extensions would refine how eco-labels can more reliably drive sustainable consumption across diverse markets.

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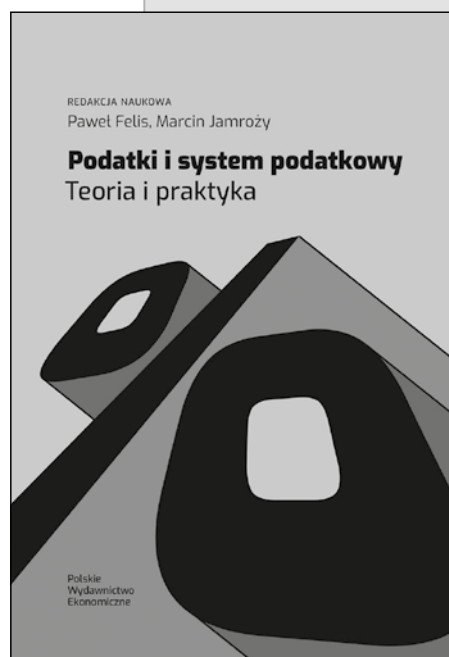
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Absolwent zarządzania, praktyk biznesu i początkujący badacz, związany z Wydziałem Biznesu Międzynarodowego Uniwersytetu Ekonomicznego w Poznaniu. Jego zainteresowania badawcze obejmują psychologię konsumenta, aspekty środowiskowe, społeczne i ładu korporacyjnego (ESG) oraz wpływ ekoetykiety na decyzje zakupowe pokolenia Z. Niedawno dołączył do projektu REWORK (Czy praca zdalna może uczynić rynek pracy bardziej inkluzywnym?) jako doktorant w Katedrze Makroekonomii i Badań nad Rozwojem. Subhranil Dey ma wcześniejsze doświadczenie jako niezależny konsultant ds. rekrutacji w dziale HR w firmie GDI Recruitment. Jest aktywnym członkiem Komisji Informacji i Promocji Parlamentu Studentów oraz uczestniczy w pracach studenckich kół naukowych, angażując się w różnorodne inicjatywy akademickie i pozauczelniane.

**ZAPOWIEDŹ**

**Redakcja naukowa**  
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## **PODATKI I SYSTEM PODATKOWY. TEORIA I PRAKTYKA**

W ramach toczącej się od dłuższego czasu dyskusji na temat potrzeby przeprowadzenia reformy systemu podatkowego w Polsce szczególnie dużo miejsca poświęca się koniecznym zmianom w systemie podatków bezpośrednich (dochodowych i majątkowych). Obecny system podatkowy w Polsce jest przedmiotem krytyki z różnych stron. Wśród jego wad wskazuje się niestabilność, duży fiskalizm oraz skomplikowaną konstrukcję większości podatków. Przedstawiciele nauki i praktyki są zgodni co do konieczności reformy systemu podatkowego w Polsce. Problemem jest, jak to zrobić, czyli według jakich teoretycznych podstaw, m.in. zasad racjonalizacji systemu podatkowego, wynikających z ogromnego dorobku teorii opodatkowania. Ponadto istotne jest uzyskanie akceptacji społecznej. Z większości badań wynika bowiem, że problematyka podatkowa jest odbierana przez społeczeństwo z dużą nieufnością oraz przekonaniem, iż nakładany na nie ciężar jest nieustannie powiększany.

Monografia dotyczy wyzwań podatkowych związanych z funkcjonowaniem (aspekt aktualny) i budową polskiego systemu podatkowego (aspekt przyszłościowy), ważnych z perspektywy teoretyków, jak również praktyków. Jej celem jest przedstawienie gospodarczych i społecznych skutków podatków w kontekście funkcjonujących systemów podatkowych i alternatywnych jego koncepcji. Ważne miejsce zajmują również rozważania dotyczące perspektyw rozwoju systemu podatkowego.

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