

**Green Organization - Arrived in companies or still a vision?  
An exploratory study based on an expert survey  
on the significance of sustainability and  
the implementation of sustainability management in companies**

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**Abstract:** Scientists and activists have been taking part in the sustainability debate for decades and calling for a rethink in politics and society. A change is becoming noticeable that is also having an impact on companies. They cannot avoid dealing with the issue of sustainability, as internal and external

stakeholders exert pressure on them due to their interests. Based on an online survey, this explorative empirical study identifies and analyses what companies understand by the term "sustainability" and what importance is currently attached to sustainability management in companies. In addition, the main advantages of sustainable management for companies and obstacles to the implementation of sustainability in companies are also identified. The results of the study show that sustainability is of great importance to the companies surveyed. For the most part, companies have an understanding of sustainability. Reasons for "sustainable entrepreneurship" are based in particular on economic and "green" motives; the main reason is therefore to improve the image of the companies. The main obstacles to implementing "sustainable entrepreneurship" are the time required, the high costs and uncertainty about the economic benefits. The sustainability requirements are hardly or only partially perceived as a burden. Corporate goals and guidelines together form an important factor in establishing sustainability in the organizational culture. Companies voluntarily align themselves partially or completely with standardized environmental management norms.

**Keywords:** green organization, sustainability, sustainability management

**JEL Classification:** M14, Q56

## **1. Introduction**

For decades, scientists and activists have been engaged in the sustainability debate, calling for a shift in politics and society. A noticeable change is taking place, which is also impacting companies. They can no longer avoid addressing the issue of sustainability, as internal and external stakeholders are exerting pressure based on their interests. Using an online survey, this exploratory empirical study aims to identify and analyze what companies understand by the term "sustainability" and the current significance of sustainability management within companies. Additionally, it seeks to highlight the key benefits of sustainable business practices for companies, as well as the obstacles to implementing sustainability in businesses.

## **2. Literature Review**

### **2.1. Focus and Method of the Literature Review**

A literature analysis is conducted on sustainability management. This allows the positioning of the current study within the existing state of research (Schnell, Hill, Esser 2023; Atteslander, Ulrich, Hadjar 2023). The literature review examines the current role and importance of sustainability management in businesses. It includes the identification and preparation of the findings documented in the literature on the field of science. The focus is on the development of explanatory approaches, on the operationalization of relevant variables for the empirical investigation and on the identification of unanswered questions (Snyder 2019). The literature review primarily examined publications from the past last ten years (2014-2023) that contain the key words "understanding of sustainability" and "sustainability management" (Eco 2015). In addition to relevance, the citability of the sources is considered. Therefore, only publications from journals using a double-blind review process were included.

## **2.2. Sustainability**

The state of the environment concerns politicians, economists, and consumers today more than ever (Blumberg, Lin-Hi 2015, Herbrink, Kanter 2019; Kurz, Wild 2015). Since the mid-1980s, consumers and companies have been defined as socially responsible market participants. Environmental issues have gained greater significance, giving sustainability a high priority in consumer policy. Consumers' ecological and social awareness has been steadily increasing, along with their expectations of companies (Stumpf 2016). In recent years, international political bodies have globally engaged in the sustainability discussion, as reflected in the Brundtland Report 1987, the Rio Conference 1992, the National Sustainability Strategy 2002, and the Consumer Protection Action Plan 2003 (Nessel 2017; Feiel, Moser, Tost & Meyer 2019; Blühdorn 2018). Based on this, the Triple-Bottom-Line approach was also developed, which divides sustainability into the three pillars of economy, ecology, and social responsibility (Kruppe, Kühl 2020).

A reorientation regarding ecological and social values is also taking place in the public sphere (Stumpf 2016). The goal of sustainability is to secure the livelihoods of present and future generations in the long term, taking into account social, economic, and ecological dimensions (Schreiber 2013; Stadler 2017; Herbrink, Kanter 2019). Together, they form the sustainability triangle. From an ecological perspective, the primary focus is on maintaining resources. Additionally, no goods should be produced that cannot be recycled. Economically, the current generation should consider future generations and act in a way that allows for sustainable economic activity. Social sustainability, in relation to companies, involves responsible actions toward employees, customers, suppliers, and the social environment. A company is only considered sustainable when all three dimensions are equally considered in corporate decisions (Wiedenhöft 2010). Another goal is to reduce the ecological footprint, minimize long-term risks, and drive societal change toward a sustainable lifestyle. A company's sustainability performance has far-reaching effects, not only on the company itself but also on nature and society. It leads to increased energy efficiency and long-term competitiveness. Economic factors are significant, as disproportionate demand can negatively affect sustainability efforts (Baumgartner, Rauter 2017; Baumgartner 2013; Küberling 2015).

However, many companies long underestimated the importance of this issue and focused solely on maximizing profits. Sustainable business practices are still not seen as a challenge by numerous companies. Instead, society is encouraged to consume more, giving little attention to a sustainable lifestyle. The pursuit of growth leads companies to avoid sustainable production at the expense of human rights and the exploitation of scarce natural resources. Due to the risk of reduced short-term profits, sustainable business strategies may struggle to gain traction in profit-driven companies (Kurz, Wild 2015). Nevertheless, it should be noted that there are companies and consumers who are environmentally conscious and act sustainably out of moral conviction. Influencing factors include, for example, education, social environment, and scientific findings.

## **2.3. Sustainability Management**

Sustainable business management analyzes how companies can integrate sustainability into their corporate governance. Consumer policy actors strive to motivate consumers and companies to act responsibly and sustainably through public relations, product evaluations, and cultural and institutional frameworks (Nessel 2017). The focus is shifting from purely economic growth to ecological and social obligations (Blühdorn 2018; Mengen, Mertes 2020). To bring about and implement a shift towards sustainability, communication between companies and stakeholders (customers, suppliers, employees, investors, authorities, shareholders, etc.) is of great importance (Wiedenhöft 2010). Studies also show

that the convictions, values, and norms of managers play a significant role in decision-making regarding corporate responsibility and sustainability (Michaels, Grüning 2016).

Political and societal debates on sustainability require acceptance from both consumers and companies (Radtke 2020). Legal regulations and changing consumer behavior are leading to a growing emphasis on ecological products and sustainable production processes (Maisch 2014; Statista 2023). As a result of this wave of sustainability, the importance of a sustainability management system in companies has significantly increased, becoming a crucial element in investment decisions. Management systems generally employ elements of planning, execution, control, and improvement with the aim of systematically optimizing processes. These systems can deal with disciplines such as quality, energy, occupational health, risk, safety, or the environment (Hoppe, Krause 2017; Menggen, Mertes 2020). Environmental management systems (EMS) capture and manage environmental tasks within companies (Knoche 2014; Schwager 2015). The EMS was recognized as an independent research field and has significantly developed into sustainability management, focusing on the ecological, economic, and social impacts of corporate activities, the development of sustainable business strategies, and the relationship between organizational cultures and sustainability strategies (Baumgartner, Rauter 2017; Baumgartner 2013).

The core task of sustainability management is to reduce environmental damage caused by business activities or to minimize the negative impacts on both the environment and people (Juretzek 2016; Hoppe, Krause 2017). The establishment of an environmental management system depends on the efforts made within a company regarding its design and application (Knoche 2014). Furthermore, the structural limits of sustainability management must be considered, as not all global environmental problems can be translated into clear goals at the corporate level (Ekardt 2017). In summary, the strategic and long-term task of integrating economic, ecological, and social goals into corporate value creation can be understood under the term Corporate Sustainability (CR) (Juretzek 2016). Corporate Social Responsibility (CSR) includes the voluntary commitment of companies to social, ecological, and institutional concerns that go beyond the core business of the company (Homann, Lütge, Pies, Kummert 2018; Kummert 2018; Loew 2016). This involves global responsibility towards the public, such as the sustainable global preservation of non-renewable resources, ensuring humane and safe working conditions, or protecting human rights at locations in developing countries (Wagner 2019).

In addition, the so-called environmental management standard plays a central role in sustainability management. International non-governmental organizations (NGOs), such as the International Organization for Standardization (ISO), design environmental management standards and develop international product and process standards that can be voluntarily and independently used by companies, regardless of their size (Knoche 2014, p. 29; Schwager 2015). NGOs, representing civil society, now also play an important role in corporate sustainability management (Heger, Bürgel 2013). Today, there are numerous environmental and social standards that have become prominent in sustainability management and are listed in many environmental, CSR, and sustainability reports (Menggen, Mertes 2020), as the application of such standards offers a significant advantage in terms of legitimacy towards stakeholders (Knoche 2014; Müller, Gomes Dos Santos 2014).

At present, a large number of legal regulations concerning sustainability already exist. These include both ecological and social dimensions, such as emission regulations for machinery or working hours legislation in labor law (Hoppe, Krause 2017). The development of a sustainability strategy, along with the establishment of necessary organizational structures and decision-making processes, is crucial for managing a sustainability management system. Additionally, organizational culture shapes sustainable entrepreneurship in terms of its development and approach. The resulting corporate character reveals how problems are addressed and reflects behavior patterns. Significant influences on organizational culture come from leadership, workgroups, information and communication systems, guidelines,

structures, budgets, and processes, as well as training, orientation, control systems, and results orientation. In summary, organizational culture is one of the key prerequisites for sustainable business practices (Knoche 2014).

Corporate communication plays a crucial role, with CSR communications being among the most important in the company. Reporting can also be understood as a communication tool (Hetze, Bögel, Glock, Bekmeier-Feuerhahn 2016; Neßler, Lis 2015). Various stakeholders increasingly demand transparent information on environmentally and socially conscious corporate activities. To meet this demand, companies publish a voluntary, separate CSR report in addition to their financial reports (Axjonow, Ernstberger, Pott 2016; Kruppe, Kühl 2020), and since 2017, large publicly traded companies in Germany have been legally required to engage in CSR reporting.

The purpose of this legal requirement is to raise awareness of economic sustainability, aiming to increase transparency regarding ecological and social activities within companies (Endrikat, Graßmann, Eschke 2019). However, there are no legal requirements concerning the disclosure of specific information, resulting in variations in the structure of CSR reports from company to company. Companies may also follow generally recognized standards, such as the guidelines of the Global Reporting Initiative (GRI), the German Sustainability Code, or the UN Global Compact, which are among the best-known in CSR reporting. These guidelines are developed and continuously improved by external institutions (Brall, Fettig 2015; Botta 2014). Additionally, frameworks such as ISO26000 or EMAS, which focus on sustainability management, can be utilized. However, it is important to recognize that a one-size-fits-all report may not resonate with all stakeholders if the goal is persuasion (Mengen, Mertes 2020).

Empirical studies also confirm a positive correlation between sustainability performance and company success (Hoppe, Krause 2017, p. 130). From an investment perspective, there are three categories of investment measures. The first category includes short- and medium-term profitability, such as energy savings.

The second category encompasses investments with long-term profitability, such as investments in employee health, reducing transport volumes, or conserving raw materials. The last category includes all investments that do not promise an immediate return, such as climate neutrality, fair trade, or equal opportunities. The latter is often excluded from sustainability management in companies, as the investments do not pay off in the short term (Mengens, Mertens 2020).

There is also consensus that CSR engagement has a positive impact on image and reputation (Michaels, Grüning 2016; Mengen, Mertes 2020). Thus, the refinancing of a sustainability management system is a key motivation for companies (Hoppe, Krause 2017). However, it is essential to note that the inconsistency between CSR reporting and reality can lead to a loss of credibility among stakeholders. The false portrayal of CSR orientation and promotional communication can have negative effects on reputation, especially when issues of morality and ethics are at play. An example of this is the Volkswagen emissions scandal, where software manipulated emissions data (Lies 2015; Michaels, Grüning 2016).

Given the reputational risk, CSR's perception among business partners and the public has become a strategic and economically relevant indicator (Neßler, Lis 2015; Wagner 2019). Moreover, CSR takes many forms, one of which is known as cause-related marketing (CrM). CrM refers to the cooperation between a company and a nonprofit organization and is regarded by American experts as a routine strategy. CrM involves the analysis, planning, and implementation of a project resulting from collaboration with a nonprofit organization, with the goal of achieving mutual benefit (Stumpf 2016).

## **2.4. Research Gap and Research Questions**

Based on the literature review and its result that there is little research on companies' understanding of "sustainability", the following three research questions (RQ1, RQ2, and RQ3) were derived to identify the existing research gap:

RQ1: How developed is the understanding of sustainability within companies?

RQ2: What significance does sustainability has for a company?

RQ3: What advantages and obstacles do companies encounter when practicing sustainable business?

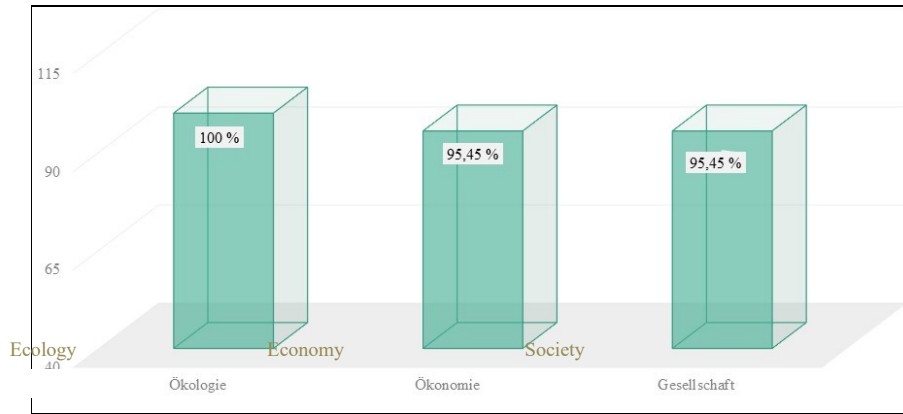
## **3. Methods**

The literature review helps on the operationalization of relevant variables for the empirical investigation as well as on the development of explanatory approaches. To answer the three research questions (RQ1, RQ2 and RQ3) an explorative online survey of German customers was conducted in 2023 (Wagner-Schelewski and Hering 2019). Through the exploratory collection (Mayring 2007) of empirical data, new practical and theoretical insights can be derived. A total of 50 companies from various industries and of different sizes in the Schwäbisch Hall region were contacted. Out of the 50 companies contacted, 22 responded, resulting in a response rate of approximately 44%. The companies were contacted by email, requesting participation in the study via an online link. This link was created using the online tool *survio.de*. The online questionnaire was sent out at the end of May 2020, with a response deadline at the beginning of June 2020. The online survey method was advantageous here because it allowed for many respondents to be surveyed simultaneously (Döring 2023; Atteslander, Ulrich, Hadjar 2023; Balzert, Schröder, Schäfer 2022). In addition, respondents could provide more open and anonymous responses to sensitive topics (Döring 2023; Reinecke 2019). Throughout the entire survey process, the anonymity of the participating companies was ensured, making it impossible to trace or identify the companies that participated. Specific details such as industry, number of employees, revenue, etc., were not requested. Overall, the semi-standardized questionnaire included eight key questions. The predominantly closed-ended questions offered respondents various predefined answer options, allowing the data collected to be well-suited for statistical-descriptive analysis and comparison. To complement the quantitative results with qualitative insights, two open-ended questions were also included. Descriptive statistical methods are employed for data analysis and interpretation.

## **4. Results**

### **4.1. Companies' Understanding of Sustainability**

The online survey began with the question of which aspects the term "sustainability" encompasses for the company. The answer options included "Ecological Aspects," "Economic Aspects," "Social Aspects," as well as "None of the Options." From the state of research, it is known that all three factors hold significant importance for the concept of sustainability. The evaluation showed that 21 out of 22 companies associate the term sustainability with the three dimensions. The results are shown in figure 1.

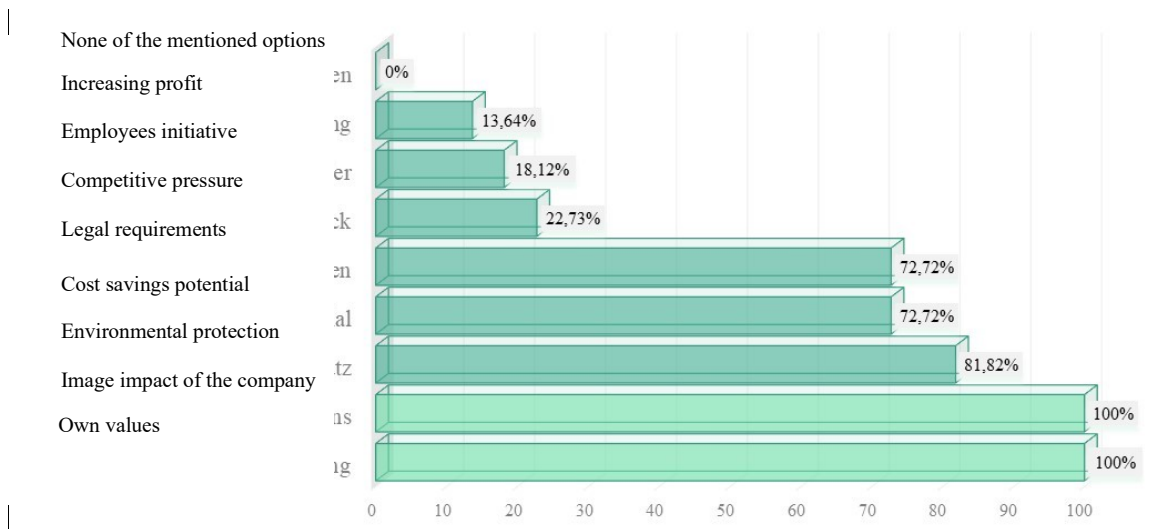


**Figure 1. Understanding of Sustainability**  
Own source (2024)

According to the literature review conducted in advance, these are to be regarded as equal parts of a whole. From this, it can be concluded that nearly the absolute majority—95.45% of the surveyed companies—possess a comprehensive basic understanding and sense of responsibility for sustainability. One company selected only the ecological aspects, leaving out the economic and social aspects. None of the companies selected "None of the Options."

**4.2. Reasons for the Importance of Sustainability in Companies**

The online survey continued with the question of why companies act sustainably. Multiple predefined answers could be selected. "Own Values" (with 100%) is regarded as the most important reason for considering sustainability in companies. Additionally, the surveyed companies rated the "Company's Image" (with 100%) as equally important as their own values. In contrast, companies identified "Environmental Protection" (with around 80%), followed by "Cost-saving Potential" (with around 73%), and "Legal Requirements" (with around 73%) as the third most important reason. Less importance was attributed to "Competitive Pressure" (with about 23%), "Initiative by Own Employees" (with about 18%), and "Revenue Increase" (with about 14%). Results are shown in figure 2.



**Figure 2. Reasons for the Importance of Sustainability**  
Own source (2024)

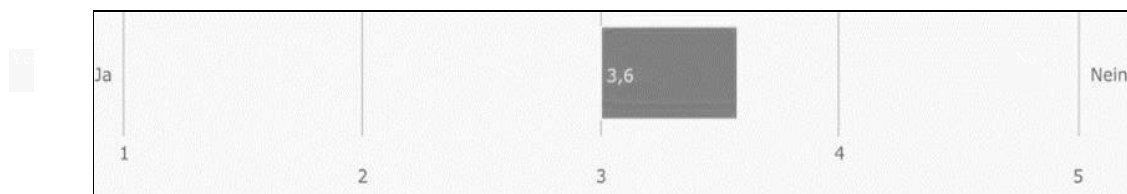
Regarding the significance of the initiative by employees, it is worth noting that employee satisfaction can be significantly improved by a sustainable strategic alignment of the company. In summary, a trend among companies is apparent, indicating that the consideration of sustainability is primarily based on the benefits for the company's external image and on their own values, while economic advantages such as cost-saving potential or competitive pressure are ranked as less important.

### 4.3. Companies' Perception of Sustainability as a Burden

The companies were further asked to indicate on a scale of 1 to 5 to what extent they perceive sustainability requirements as a burden.

The number "1" indicates that sustainability requirements are seen as a burden, while the number "5" corresponds to the opposite. None of the respondents selected the numbers "1," "2," or "5." Just over half of the surveyed companies (54.50%) chose the number "4," indicating that they do not consider sustainability requirements to be much of a burden for their company. The remaining 45.50% chose the number "3," positioning their opinion in the middle, stating that they partially perceive sustainability requirements as a burden. The results are presented in figure 3.

In conclusion, the results of the online survey show that almost half of the surveyed companies partially view sustainability requirements as a burden, while the rest do not agree and rather do not see them as a burden.



**Figure 3.** Burden Assessment of Sustainability  
Own source (2024)

### 4.4. Benefits of Sustainable Business Practices for Companies

In the online survey, companies were also asked to provide open-ended responses to the question of what advantages they see in sustainable business practices. One-third of the companies indicated that "competitive advantages in tenders" are among the key benefits. This reflects an increasing number of sustainability-conscious consumers. Other frequently mentioned advantages include "attractiveness to applicants," "higher rankings," and "external attention."

The surveyed companies also addressed operational benefits, such as "cost savings," which can be achieved through efficient processes and allow for greater "transparency about their own processes," as aspects of sustainable procurement are deepened.

Additionally, points like "clear conscience" and "better team spirit" were mentioned, further emphasizing that personal values also motivate sustainable business practices. Significant advantages also include "innovation capacity" and "future security." Moreover, companies state that timely rethinking is necessary to achieve and secure long-term benefits, as this positively impacts implementation for both their employees and customers.

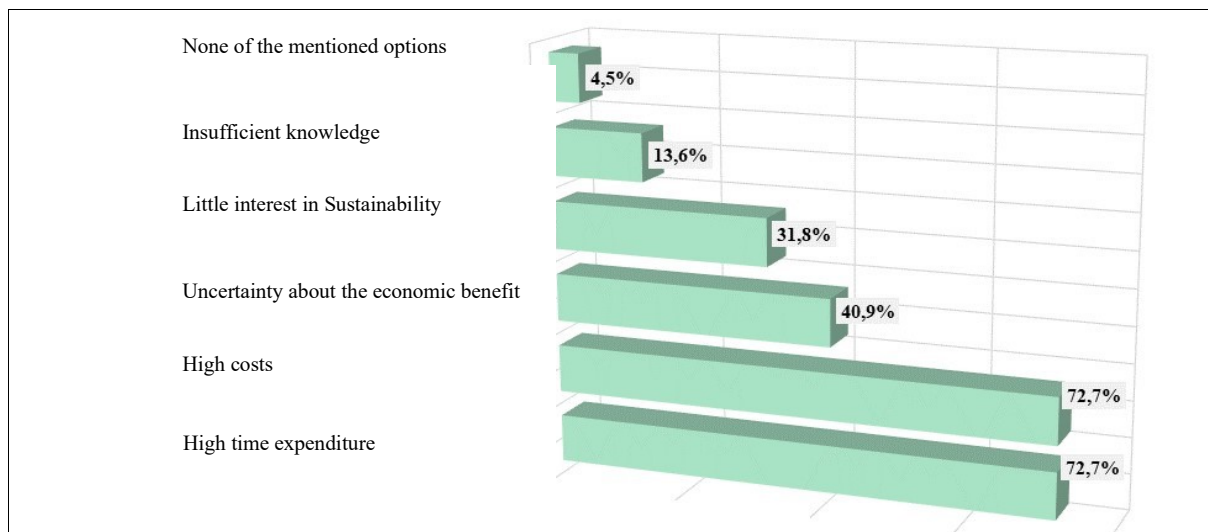


**4.5. Barriers to Implementing Sustainable Business Practices**

Furthermore, the survey examined the obstacles that companies face in implementing sustainability. The participating companies could select one or more response options. In particular, "high time commitment" and "high costs," each cited by 16 out of 22 respondents (approximately 73%), are seen as particularly critical challenges regarding sustainability engagement. "Uncertainty about economic benefits," mentioned by 9 respondents (about 41%), is regarded as a significant obstacle to sustainable entrepreneurship.

In contrast, the generally "low interest in sustainability" (around 32%) and "insufficient knowledge" (approximately 14%) are not classified as major obstacles. The response option "none of the above" was selected by 1 out of 22 companies.

The results are presented in figure 4.

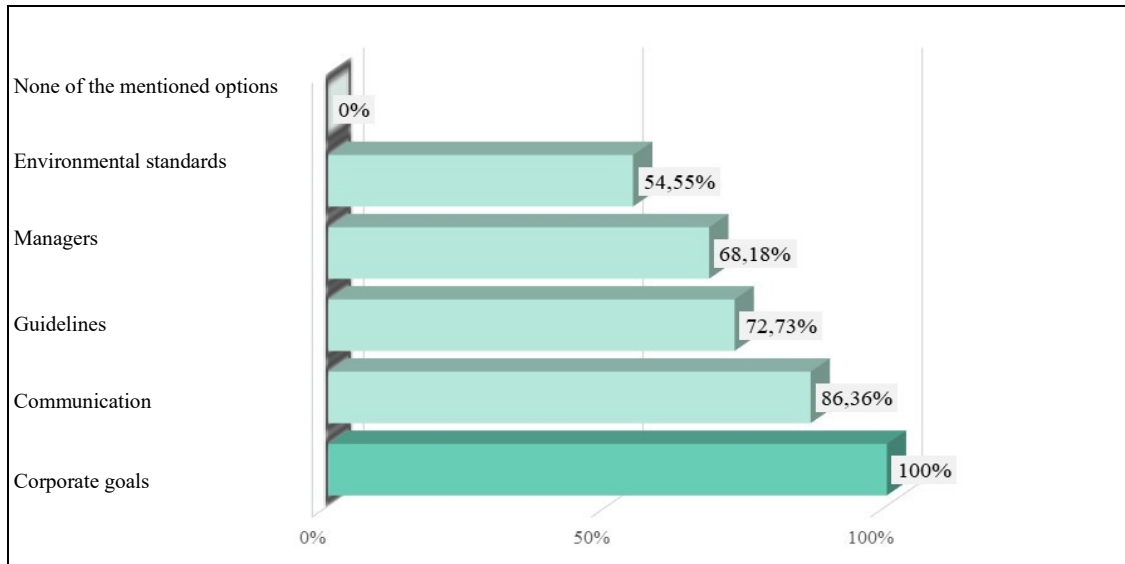


**Figure 4. Barriers**  
Own source (2024)

**4.6. Influence on Organizational Culture Regarding Sustainability**

In the field of sustainability management, the primary focus was on the factors that have a significant impact on the organizational culture concerning sustainability. The participating companies could select one or more response options. As shown in figure 5., it is noteworthy that "corporate goals" were identified by 22 out of 22 respondents (100%), followed by "communication," which was chosen by 19 out of 22 respondents (approximately 87%), as the most important factors for integrating sustainability into the organizational culture.

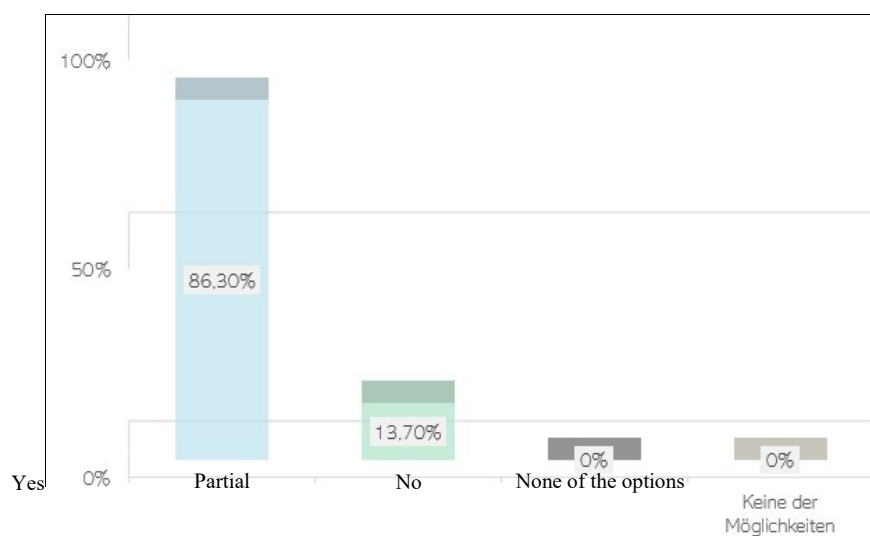
Furthermore, the factor "guidelines" was ranked as the third most important point, with 16 out of 22 respondents (about 73%) acknowledging its significance. In contrast, the factor "environmental standards" was regarded as the least significant among these response options, with 12 out of 22 respondents (approximately 55%). The option "none of the above" was not selected by any of the participating companies (0%).



**Figure 5. Organizational Culture**  
Own source (2024)

**4.7. Alignment of Companies with Environmental Management Standards**

Ultimately, the alignment of companies with standardized environmental management standards was examined. The companies could choose from the responses "Yes," "No," "Partially," or "None of the above." As shown in figure 6., approximately 86% (19 out of 22 respondents) of the surveyed companies answered "Yes" to the question of whether they align with standardized environmental management standards, while about 14% (3 out of 22 respondents) answered "Partially." Companies view the establishment of standardized environmental management standards as an appropriate guideline. Responses such as "No" and "None of the above" were not selected by any of the participating companies. In summary, the alignment of companies in the Schwäbisch Hall area with standardized environmental management standards is nearly widespread and serves as a suitable guideline for sustainable entrepreneurship.



**Figure 6. Alignment with Environmental Management Standards**  
Own source (2024)

## 5. Conclusion

### 5.1. Discussion

The results of the study demonstrate that sustainability holds significant importance for the surveyed companies (RQ2). A clear understanding of sustainability is largely present within these organizations (RQ1). The reasons for "sustainable entrepreneurship" primarily align with economic and "green" motives; thus, the main reason identified is the improvement of the companies' image. Barriers to implementing "sustainable entrepreneurship" mainly include high time requirements, high costs, and uncertainty about the economic benefits. Sustainability requirements are rarely or only partially perceived as a burden. Corporate goals and guidelines together form an important factor in establishing sustainability within the organizational culture. Companies voluntarily align themselves, either partially or fully, with standardized environmental management norms (RQ3).

### 5.2. Limitations, Future Research, Theoretical Implications and Practical Implications

Overall, the study effectively captures the framework of sustainability orientation and its importance for the companies investigated in the Schwäbisch Hall region. The closed question format proved beneficial in collecting responses, as options like "None of the options" were rarely selected by the companies. The findings of the study indicate that sustainability is of high importance to companies. However, when evaluating and generalizing the results, the *limitations* of this study must be considered: The online survey achieved a response rate of 44%; this corresponds to 22 companies participating out of 50 contacted. The sample size may therefore be considered too small even for an exploratory study. It should also be taken into account that the evaluation might reflect differently with a higher response rate. Since this exploratory study did not address the different industries and sizes of the companies, this could provide a basis for *future research*.

This study examined the significance of sustainability for companies. However, it should be noted that the online survey mainly included closed questions and focused exclusively on the overall corporate context in the scientific field of sustainability management. A more open design of the questions might reveal different responses and priorities. Additionally, examining the various departments within companies regarding sustainability management could be incorporated into the literature review to broaden the theoretical scope and could be analyzed empirically, leading to *theoretical implications*.

*Practical implications* arise from the need to increase the willingness and establishment of a sustainability management system within companies. In the future, the economic benefits should be made clearer, and a clear estimation of the expected costs and the associated time requirements should be communicated to provide companies with benchmarks and reference values. A forward-looking development of sustainability strategies is necessary.

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**Zelena organizacija - stigla u tvrtke ili je još uvijek vizija? Eksplorativno anketno istraživanje provedeno među stručnjacima o značaju održivosti i implementaciji upravljanja održivošću u tvrtkama**

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**Sažetak:** Znanstvenici i aktivisti već desetljećima sudjeluju u debatama o održivosti i pozivaju na promjene u politici i društvu. Promjene koje postaju uočljive imaju utjecaj i na tvrtke. One ne mogu izbjeći suočavanje s pitanjem održivosti, jer unutarnji i vanjski dionici vrše pritisak na njih zbog svojih interesa. Na temelju online ankete, ovo eksplorativno empirijsko istraživanje identificira i analizira što tvrtke podrazumijevaju pod pojmom "održivost" i kakva se važnost u ovom trenutku pridaje upravljanju održivošću u tvrtkama. Istraživanje također identificira glavne prednosti održivog upravljanja, kao i prepreke u implementaciji održivosti u tvrtkama. Rezultati istraživanja pokazuju da je održivost od velike važnosti za tvrtke uključene u



istraživanje. Tvrtke su u većini pokazale razumijevanje pojma održivosti. Razlozi za "održivo poslovanje" temelje se posebno na ekonomskim i "zelenim" motivima; glavni razlog je poboljšanje imidža tvrtke. Glavne prepreke za implementaciju "održivog poslovanja" je potrebno vrijeme, visoki troškovi i nesigurnost u pogledu ekonomskih koristi. Zahtjevi održivosti rijetko se ili samo djelomično percipiraju kao opterećenje. Korporativni ciljevi i smjernice zajedno čine važan faktor u uspostavi održivosti u organizacijskoj kulturi. Tvrtke se dobrovoljno usklađuju sa standardiziranim normama upravljanja okolišem djelomično ili u potpunosti.

***Ključne riječi:*** zelene organizacije, održivost, upravljanje održivošću

***JEL klasifikacija:*** M14, Q56