

DRIVERS OF ENVIRONMENTAL EFFECTIVENESS: GAP BETWEEN ORGANISATIONAL AND EXPERT PERSPECTIVES

Beata PALIWODA¹, Alina MATUSZAK-FLEJSZMAN^{2*}, Kamila KRAŚNIEWSKA³

¹ Poznań University of Economics and Business, Institute of Management; beata.paliwoda@ue.poznan.pl, ORCID: 0000-0003-3095-1547

² Poznań University of Economics and Business, Institute of Management; Alina.Matuszak-Flejszman@ue.poznan.pl, ORCID: 0000-0001-5588-9343

³ Evocert; kamila.krasniewska@o2.pl, ORCID: 0009-0005-4725-9188

* Correspondence author

Purpose: The purpose of this study is to examine how economic, legal, social and organisational factors are perceived to influence environmental effectiveness in organisations, and to compare these perceptions between business practitioners and academic experts.

Design/methodology/approach: The study employed a quantitative CAWI-based approach. The sample comprised 847 organisations from 14 European countries and 35 academic experts in environmental management. Perceived influences of factors were assessed using a five-point Likert scale and analysed through descriptive statistics and one-way ANOVA, with comparisons made at the level of the four factor categories.

Findings: Organisations consistently rated economic, social, legal and organisational drivers more positively than academic experts. The largest divergence occurred in the organisational category: organisations emphasised internal objectives, reputational motives and corrective actions, while experts highlighted resource constraints, weak integration of environmental considerations and limited managerial commitment. Legal drivers received the lowest scores in both groups, yet interpreted differently—organisations associated them with procedural burdens, whereas experts viewed them as insufficiently influential. Organisations with ISO 14001 or EMAS certification reported higher ratings across all categories than those without formal environmental management systems.

Research limitations/implications: The non-identical questionnaire structures and the relatively small size of the expert sample limit the strength of direct comparison. The analysis is based on perceptual, cross-sectional data, which reflect subjective assessments rather than objective performance measures.

Practical implications: The findings suggest that formal environmental management systems, particularly EMAS, may support more proactive interpretations of external expectations. They also indicate the need for stronger exchange of knowledge and perspective between practitioners and experts to address differing evaluations of organisational capabilities and external pressures.

Social implications: The low importance assigned to legal drivers by both groups indicates limited regulatory and societal pressure to stimulate environmental improvement, pointing to the need for more coherent policy frameworks and stronger public accountability mechanisms.

Originality/value: The study provides a systematic comparison of organisational and expert perceptions of the drivers of environmental effectiveness and demonstrates how certification status shapes these interpretations. It contributes to understanding the divergence between operational and analytical viewpoints in sustainability management.

Keywords: environmental management; environmental performance; inhibitors; stimulators.

Category of the paper: Research paper.

1. Introduction

Growing pressures from climate change and environmental degradation have brought sustainability to the forefront of organisational agendas. This means that organisations are now seen as important players in addressing environmental problems rather than bystanders. To guide this change, governments and international institutions have set ambitious targets. For example, the European Green Deal commits the European Union to reduce greenhouse gas emissions by 55% by 2030 and to reach climate neutrality by 2050 (European Commission, 2019). Within this policy, organisations are expected to take responsibility for sustainable development by managing resource use, reducing pollution, and aligning business growth with environmental protection (European Environment Agency, 2019). The important issue, however, is whether these organisational actions lead to actual improvements. This brings into focus the idea of environmental effectiveness.

An organisation's environmental effectiveness can be understood as the extent to which it achieves its environmental objectives and contributes to the protection of natural resources. It goes beyond the reporting of environmental performance indicators by focusing on the actual success of actions taken to deliver tangible improvements (Matuszak-Flejszman, Paliwoda, 2022). In practice, environmental effectiveness covers reducing emissions and waste, improving energy and resource efficiency, and fostering eco-innovation in products and processes. Strengthening it is not only essential for meeting global sustainability goals but is also increasingly tied to competitiveness and long-term organisational resilience (Czyżewski et al., 2021).

Improving environmental effectiveness is a complex challenge shaped by both external and internal influences. The literature highlights four categories of factors that are particularly important: economic, legal, social, and organisational. Economic drivers include the costs and benefits of sustainability initiatives and the availability of financial incentives. Legal and regulatory frameworks establish minimum standards but also create opportunities for organisations to go beyond compliance. Social factors capture the expectations of stakeholders such as customers, employees, investors, and local communities, who put pressure on organisations to demonstrate responsibility. Finally, organisational factors refer to internal capabilities, including leadership, culture, and management systems, which determine how

effectively environmental strategies are implemented (Tung, Baird, Schoch, 2014; Paliwoda, Matuszak-Flejszman, 2024). Together, these dimensions provide a comprehensive framework for assessing the drivers and barriers of environmental effectiveness.

An emerging subject in the literature is the perceptual gap between academic experts and practitioners. Scholars often emphasise systemic barriers, such as inconsistent regulations or insufficient societal pressure, that constrain effectiveness. Practitioners, on the other hand, sometimes describe a more supportive environment, pointing to progress in regulation, stakeholder engagement, and organisational practices (Matuszak-Flejszman et al., 2019). These divergent perspectives suggest that the relative importance of different drivers may be viewed differently depending on whether one adopts a theoretical or a practical standpoint.

The purpose of this study is to examine the factors that shape environmental effectiveness and to compare how they are perceived by experts and by organisations themselves. By analysing both perspectives, the study seeks to identify areas of convergence and divergence, offering insights into how theory and practice can be better aligned. Ultimately, the paper aims to show how economic, legal, social, and organisational factors can stimulate or inhibit environmental effectiveness, and how a shared understanding of these influences can enhance the effectiveness of sustainability initiatives. The following literature review explores each category of factors in turn, building the foundation for the empirical analysis presented later in the paper.

2. Literature Review

2.1. Economic Factors and Environmental Effectiveness

A long-standing question in sustainability research is how environmental performance interacts with economic performance. Traditional views often presumed a trade-off that investing in environmental improvements adds costs and can weaken competitiveness. However, recent evidence suggests that, under many conditions, environmental and financial goals can be synergistic. For example, a meta-analysis of environmental innovation studies found that innovation efforts positively promoted both firms' environmental and financial performance (Liao, 2021). Organisations that adopt proactive sustainability strategies frequently achieve operational efficiencies and innovation gains that offset the associated costs. Prior research has shown that such activities can improve efficiency, reduce waste, resource use, and enhance competitiveness, thereby supporting profitability in the long term (Aguilera-Caracuel et al., 2021). Empirical studies further suggest that companies with strong environmental performance report higher profit margins than their less sustainable counterparts. On average, the difference is around 3-5%, primarily due to savings in energy use, streamlined

processes, and more effective management of environmental risks (Albertini, 2013). In short, “going green” is increasingly recognised not as a financial burden, but as a source of economic value.

That said, the economic incentive structure must be aligned with this win-win scenario to materialise. Market-based drivers such as consumer demand for green products or investor preference for ESG (Environmental, Social, Governance) leaders are increasingly important. Companies perceived as “ecological” attract a growing segment of socially conscious consumers, which can translate into higher sales and market share. Likewise, investors now often evaluate firms’ environmental credentials, influencing access to capital. This external economic pressure rewards environmental effectiveness by linking it to revenue growth and investment. On the cost side, the avoidance of environmental penalties and liabilities also makes a compelling economic case. For instance, firms with strong pollution controls avoid fines and remediation costs, and they can also benefit from lower borrowing costs and improved credit ratings (Bauer, Hann, 2010). Recent studies underscore that integrating environmental considerations into core business strategy yields long-term financial advantages. Companies can strengthen profitability and shareholder value by cutting waste, using energy more efficiently, and innovating sustainable products.

However, economic conditions can also constrain environmental initiatives. During economic downturns or crises, even sustainability-conscious firms might scale back green investments in favour of short-term cost-cutting. Arco-Castro et al. (2024) found that while environmental management systems and stakeholder engagement normally drive improved corporate environmental performance, these mechanisms lost effectiveness during the 2008-2009 economic crisis, as financial pressures forced firms to prioritise survival. This suggests that robust economic performance or incentives are a prerequisite for sustained environmental commitment. In summary, economic drivers can strongly motivate environmental effectiveness when the business case is positive. However, barriers such as high upfront costs or weak short-term returns may still hinder green initiatives in some contexts. Aligning sustainability with financial performance, therefore, appears crucial for organisations seeking consistent improvements in their environmental outcomes.

2.2. Legal and Regulatory Factors

The legal and regulatory environment is another considerable influence on organisational environmental effectiveness. Governments use laws, regulations, and enforcement mechanisms to compel minimum environmental standards and encourage best practices. Strong environmental regulations can catalyse substantial improvements in corporate performance, creating a level playing field that pushes all firms toward greener operations. For example, in China, the introduction of a new, stringent Environmental Protection Law proved highly effective in raising the environmental performance of heavy-polluting enterprises. Using a quasi-natural experiment, Chen et al. (2024) showed that stricter “command-and-

control” regulation reduced pollution and improved firms’ environmental performance. Their study supports the Porter Hypothesis by showing that well-designed regulation can drive innovation and efficiency rather than only add costs. The law worked by pushing firms to invest in better pollution control technologies and by increasing transparency through mandatory disclosure of emissions. The positive impact remained strong across a range of robustness tests, confirming that strict enforcement improved corporate outcomes. Similar results are seen internationally. A meta-analysis by Zhang et al. (2024) found that strong environmental regulation often stimulates green innovation, giving firms a competitive advantage while also reducing risks of legal sanctions.

On the other hand, weak or fragmented regulatory frameworks can undermine environmental effectiveness. If environmental laws are full of loopholes, or poorly enforced, companies may lack external pressure to improve. In such cases, companies that take voluntary action may be undercut by less responsible competitors, and overall progress stalls. For example, firms in emerging markets often treat strong environmental management as a way to build legitimacy with local stakeholders and gain reputation advantages (Shu et al., 2024). They often operate above and beyond the law to meet international standards, effectively self-regulating in the absence of stringent local requirements. Conversely, when regulations tighten across the board, as illustrated by the European Union’s climate policies, even lagging firms must adapt, which leads to industry-wide improvements. The European Climate Law of 2021 made the EU’s carbon-neutrality target legally binding and requires companies to plan for deep emissions cuts (European Commission, 2021).

Overall, clear and stringent environmental regulations, combined with consistent enforcement, are key legal drivers for corporate environmental effectiveness. They not only mandate baseline performance but can also stimulate innovation (companies find creative ways to meet standards efficiently) and reduce uncertainty by defining long-term rules of the game. Compliance-driven improvements have the side benefit of levelling the playing field, ensuring that proactive firms are not disadvantaged. In contrast, regulatory gaps, or inconsistent policies (for example, if different jurisdictions have conflicting rules) can act as barriers, creating confusion and uneven expectations. Both academic analyses and industry reports often call for more coherent legislation to avoid such issues. In summary, a supportive legal context, characterised by ambitious environmental standards and robust enforcement, empowers organisations to invest in sustainability with confidence, knowing that their efforts are both required and rewarded in the marketplace. Many companies now proactively integrate regulatory foresight into their strategy, recognising that anticipating future laws (such as carbon pricing or circular economy mandates) can position them ahead of competitors. The literature thus affirms that the regulatory push is a cornerstone of environmental effectiveness in organisations, driving improvements especially when voluntary measures fall short.

In the European context, recent policy frameworks such as the EU Taxonomy for Sustainable Activities (European Commission, 2020) and the Corporate Sustainability Reporting Directive (CSRD) (European Commission, 2022) are designed to strengthen the regulatory environment by linking corporate reporting, financing, and sustainability performance. These instruments aim to increase transparency and comparability across companies and to integrate environmental objectives into financial and strategic decision-making.

2.3. Social and Stakeholder Factors

Beyond formal regulation, social dynamics and stakeholder expectations exert a powerful influence on organisational environmental performance. Over the past five years, public awareness of environmental issues has grown, leading to closer scrutiny of companies' behaviour. Organisations face growing pressure from a range of stakeholders: customers demand sustainable products, investors incorporate environmental criteria into decisions, employees prefer ecologically responsible employers, and civil society (including NGOs and local communities) campaigns against corporate polluters. This social pressure can act as both a carrot and a stick. Companies with strong environmental records can build brand loyalty and reputation advantages, whereas those with poor records risk boycotts, protests, and reputational damage (Sharma, Henriques, 2005). As a result, many organisations now treat stakeholder engagement on environmental matters as an essential part of business strategy.

Empirical research confirms that stakeholder pressure is positively associated with better environmental performance. In a recent study of energy companies, firms facing higher external pressure to decarbonise were more likely to adopt ambitious carbon-reduction strategies and achieved superior CO₂ performance as a result (Seroka-Stolka, 2023). Here, stakeholders served as catalysts, pushing companies to implement cleaner technologies and cut emissions. Similarly, Arco-Castro et al. (2024) identified stakeholder engagement as a key driver of corporate environmental performance in normal economic conditions. When businesses actively engage with stakeholders' environmental concerns (for example, through dialogue, reporting, and collaborative initiatives), they tend to adopt more robust sustainability practices, leading to measurable improvements in outcomes. These findings align with the principles of stakeholder theory, which suggest that meeting the expectations of various interested parties (not just shareholders) is crucial for a firm's long-term success. One important channel of stakeholder influence is the market, where green consumerism has become a significant trend. A 2024 study by the European Central Bank found that "brown" (high-emission) companies in the Eurozone pay approximately 0.14 percentage points more in interest rates compared to greener firms (Pagano, 2024). This creates a considerable incentive for firms to strengthen their environmental performance in order to gain more favourable financing terms, while avoiding financial penalties.

In contrast, a lack of stakeholder pressure can be a barrier. If consumers are unaware or indifferent, or if investors do not factor in environmental criteria, businesses may feel less external push to change. In some sectors or regions, this societal push remains weak. For example, in industries with complex supply chains, consumers often do not notice the environmental damage, such as upstream pollution. As a result, the company responsible faces less direct pressure. Nonetheless, the broader trend is that stakeholder expectations are steadily rising. Except in the most isolated contexts, companies today operate under the watchful eye of a public that increasingly demands genuine environmental stewardship. Social factors, through reputation, consumer choice, and investor activism, are now firmly established as a pillar of environmental effectiveness. Engaging constructively with stakeholders and responding to their environmental concerns has become not only a matter of public relations but a core component of sustainable business strategy.

2.4. Organisational Factors and Internal Capabilities

The final set of factors shaping environmental effectiveness lies within the organisations themselves. Even with favourable economic incentives, strict laws, and social pressure, actual performance ultimately depends on internal management decisions, resources, and capabilities. Organisational factors include a company's leadership commitment to sustainability, its culture and values, the skills and awareness of employees, the structures, and systems in place (such as environmental management systems), and the integration of environmental objectives into everyday operations and strategy. Recent research emphasises that companies with strong internal sustainability capabilities tend to outperform others in environmental metrics. In other words, how a business organises for environmental responsibility makes a critical difference.

One crucial organisational driver is the implementation of formal Environmental Management Systems (EMS) and standards (e.g. ISO 14001). An EMS provides a structured framework for continually monitoring and improving environmental performance within a company. Arco-Castro et al. (2024) found that adoption of an EMS is a significant positive predictor of corporate environmental performance. Organisations that had these systems in place consistently achieved better outcomes than those that did not. Another internal driver is governance and oversight. Companies with dedicated sustainability committees or clear board-level responsibility for environmental issues often have superior performance. In this regard, corporate governance diversity has been highlighted in recent studies: the presence of women on boards has a measurable positive effect on environmental performance, as diverse leadership may bring greater attention to sustainability and stakeholder concerns (Arco-Castro et al., 2024). Interestingly, Arco-Castro et al. noted that this positive effect of board gender diversity persisted even during economic crises, suggesting that strong governance can anchor a firm's environmental commitment in turbulent times.

Beyond systems and governance structures, organisational culture and human capital are key. A recent study by Al Basheer and Javad (2024) underscores the importance of instilling environmental values and knowledge within the business. Their survey of managers in the UAE found that environmental ethics and training within an organisation significantly improve its environmental performance and even confer competitive advantage. In practical terms, companies that invest in educating employees about sustainability, enforce ethical standards regarding environmental impact, and empower staff with skills to innovate in eco-friendly ways see better outcomes. These firms not only comply with regulations more easily but often exceed them, driven by an internal ethos of responsibility. The findings “underscore the strategic significance of embracing environmental initiatives within corporate policies” and highlight the need for ongoing capacity-building (e.g. training programs) to embed sustainability into daily operations (Al Basheer, Javad, 2024). In essence, when environmental responsibility becomes part of “how we do things” in an organisation, supported by top management and echoed through all levels, performance improvements follow naturally.

Conversely, internal weaknesses can hold back environmental progress. A common barrier is a lack of leadership support: when executives treat sustainability as non-core, initiatives are often underfunded or sidelined. Organisational silos also create problems. For instance, when EHS activities are not linked to core business units or communication is poor. Some firms further fall into a “greenwashing” culture, promoting sustainability externally while making little real change, often because incentives remain tied to short-term financial results. This gap between talk and action is largely cultural. Recent studies show that organisations which align their structures, incentives, and culture with environmental goals achieve stronger employee engagement in sustainability (Peng et al., 2024).

In summary, organisational factors act as the engine (or brakes) behind environmental effectiveness. Companies that build strong internal frameworks such as leadership commitment, formal management systems, staff engagement and training, and a culture of continual improvement are far better equipped to respond to economic, legal, and social drivers of sustainability. They turn external pressures into proactive strategies and are often innovators in their industries. Meanwhile, firms lacking these internal capabilities may struggle to meet even basic compliance, let alone voluntary excellence, regardless of outside pressure.

2.5. Synthesis of Factors and Research Gap

Drawing on the above literature, it is obvious that environmental effectiveness in organisations is multifaceted, shaped by an interplay of economic incentives, regulatory context, stakeholder influences, and internal management capabilities. These factors do not operate in isolation; rather, they often reinforce one another. For example, a strong legal requirement can catalyse organisational improvements (by forcing adoption of an EMS), or active stakeholder pressure can highlight economic opportunities (such as new green markets) to top management. High-performing businesses typically manage to align all four

domains in support of their environmental goals. However, the literature also highlights tensions and disparities between the perspectives of different actors. Academic experts tend to focus on systemic issues (like policy gaps or market failures) and warn of barriers, whereas many businesses practitioners report that they experience a supportive environment for sustainability, citing progressive regulations or consumer interest as enablers. This divergence in viewpoint suggests a need for closer examination.

This study seeks to connect expert insights with practitioners' experiences of the economic, legal, social, and organisational drivers of environmental effectiveness. By comparing these perspectives, it examines where gaps or misalignments occur. Do companies overstate their progress, or do academics underestimate firms' adaptive measures? Addressing such questions helps refine theory and offers practitioners valuable external perspectives. The literature shows that improving environmental effectiveness requires an integrated approach across multiple dimensions. Building on this foundation, the analysis explores how these factors are perceived and balanced in practice, with the aim of aligning organisational strategies more effectively with today's environmental challenges.

3. Methods

3.1. Research Design

This study used a quantitative research design to explore the factors that influence environmental effectiveness in organisations. The analysis compared two groups: business practitioners (organisations) and academic experts. The framework followed four categories of factors commonly discussed in the literature: economic, legal, social, and organisational (Paliwoda & Matuszak-Flejszman, 2024). This structure enabled a systematic evaluation of the perceived role of these factors as either inhibitors or stimulators of environmental effectiveness.

3.2. Data Collection

Data were collected using a Computer-Assisted Web Interviewing (CAWI) survey conducted in 2023. Two separate questionnaires were used:

- organisational survey: sent to over 800 business representatives from 14 European countries, including Austria, Cyprus, the Czech Republic, Denmark, France, Germany, Hungary, Italy, the Netherlands, Poland, Portugal, Slovakia, Spain, and Sweden. The sample covered firms from different sectors;
- expert survey: completed by over 30 academic researchers and specialists in environmental management and sustainability.

Both surveys applied a five-point Likert-type scale to measure the perceived influence of different factors on organisational environmental effectiveness, where 1 = definitely inhibits and 5 = definitely stimulates. Respondents could also choose “no opinion”; these responses were excluded from the analysis to ensure that results reflected only substantive evaluations.

3.3. Sample Characteristics

The organisational dataset included 847 valid responses. Companies were divided into three groups:

- 397 organisations without a management system,
- 144 organisations with ISO 14001,
- 306 organisations with EMAS.

The expert dataset included 35 valid responses. All participants had recognised expertise in sustainability and environmental management.

Comparing these two perspectives allowed the study to capture both practical, experience-based views and theoretical expert assessments. In addition, the organisational dataset enabled a distinction between companies with environmental management systems (ISO 14001 or EMAS) and those without, highlighting how formal certification may shape perceptions of key drivers.

3.4. Data Processing

Survey data were exported to Microsoft Excel. For each category (economic, legal, social, organisational), average scores were calculated separately for organisations and for experts. In the case of organisations, separate averages were also calculated for firms with and without ISO 14001/EMAS. Records with “no opinion” were excluded automatically.

3.5. Statistical Analysis

The analysis combined descriptive statistics (averages and standard deviations) with statistical tests. To check if differences between groups were significant, a one-way analysis of variance (ANOVA) was applied. This was used especially to test whether organisations with ISO 14001 or EMAS rated factors differently than organisations without such systems. Since the expert and organisational surveys did not use identical questions, results were compared at the category level (economic, legal, social, organisational).

4. Results

4.1. Organisations Survey Results

The organisational survey revealed clear differences across the four categories of drivers - economic, social, legal, and organisational. Among these, organisational and social factors received the highest average ratings, indicating that both internal practices and external expectations are seen as key to environmental effectiveness. Economic drivers were rated at a moderate level, while legal drivers received the lowest scores (Figure 1).

In addition to the average category scores, individual questions provide more detail about organisational perceptions. The highest ratings were given to the desire to improve the organisation's image, well-established and implemented environmental objectives, and effective corrective and improvement action, all scoring above 4.1 on average. By contrast, the lowest ratings concerned legal aspects such as ignorance of legal requirements relating to EIA and the complex legal regime relating to EIA, both averaging below 2.7.

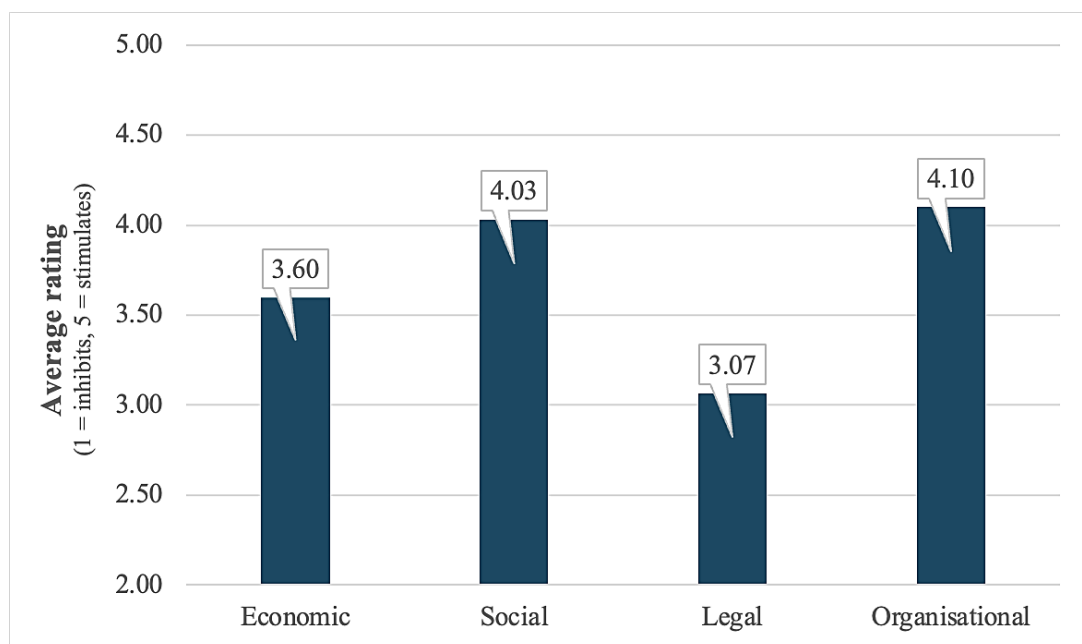


Figure 1. Organisations' average ratings of economic, social, legal, and organisational drivers.

Source: Own study.

The results also varied depending on whether organisations had an environmental management system (EMS). On average, businesses with a formal EMS reported higher influence scores across all categories compared to firms without any EMS (Figure 2). Within this group, EMAS-certified companies gave the highest ratings for economic, social, legal, and organisational drivers, followed by ISO 14001-certified companies. In contrast, non-certified firms reported the lowest ratings. These between-group differences were statistically significant for each category (all $p < 0.001$; see Table 1). Figure 2 illustrates this pattern: for every factor

category, EMAS organisations rated drivers as more stimulating, followed by ISO 14001 certified companies, and then firms without certification.

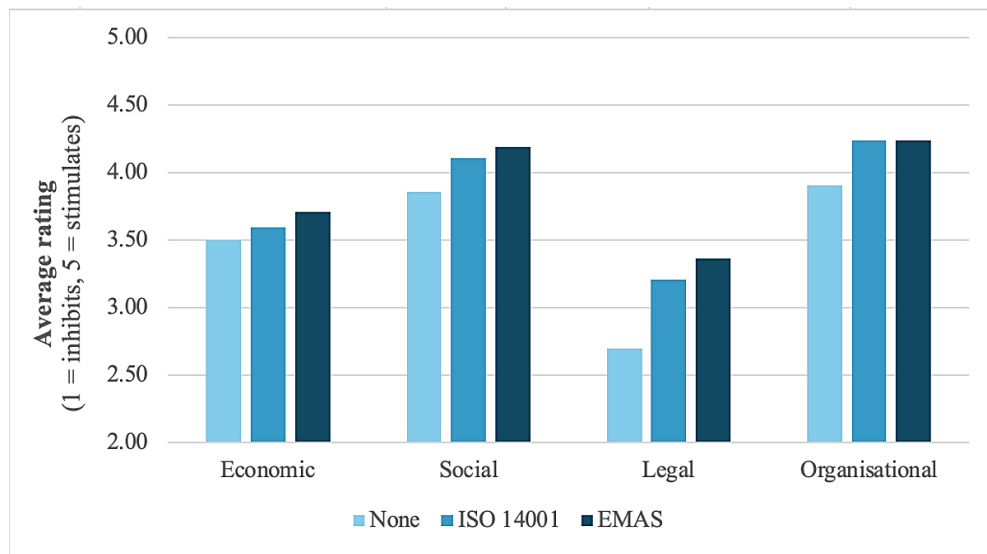


Figure 2. Average ratings of economic, social, legal, and organisational drivers by EMS status.

Source: Own study.

Table 1.

Average ratings of environmental effectiveness drivers by EMS status with ANOVA results

Category	Mean - none	Mean – ISO 14001	Mean - EMAS	F	p-value
Economic	3.50	3.60	3.71	8.60	0.0002
Social	3.86	4.11	4.19	27.50	< 0.0001
Legal	2.70	3.21	3.36	64.50	< 0.0001
Organisational	3.91	4.24	4.24	34.24	< 0.0001

Source: Own study.

The impact of EMS differed across categories. The largest contrast was observed for legal factors: EMAS organisations rated them at 3.36 on average, compared with only 2.70 among firms without certification. This category also created the strongest statistical difference ($F \approx 64.5$, $p < 0.001$). Social and organisational factors also revealed clear differences. Both ISO 14001 and EMAS adopters rated them at around 4.1, while non-certified firms gave slightly lower values (~ 3.9). These gaps were statistically significant (social: $F \approx 27.5$; organisational: $F \approx 34.2$; $p < 0.001$). For economic drivers, the difference was less evident: organisations without certification rated them at about 3.5, compared with slightly higher values among ISO 14001 and EMAS firms (3.6-3.7; $F \approx 8.6$, $p = 0.0002$).

4.2. Experts Survey Results

The expert survey gathered insights from 35 environmental sustainability researchers regarding the same four categories of influence. The experts' ratings revealed a distinct emphasis compared with practitioners. They considered the social driver to be the most influential, with a mean score of about 3.48 on the 5-point scale (Figure 3). Economic factors

were rated almost as highly (~3.42), which indicates that experts see both societal expectations and financial pressures as key drivers of environmental effectiveness.

By contrast, organisational factors received a slightly lower ratings (~3.23) from the experts. Legal influences were assigned the lowest importance, with an average rating of only 2.56. This low score suggests that the expert panel views regulatory compliance as the least effective driver of environmental performance among the four categories. Overall, the experts' responses were moderate across all dimensions, reflecting a balanced view in which social and economic factors were seen as slightly more influential.

When looking more closely at individual questions, experts rated highest those factors connected with organisational strategy and market conditions. They valued well-established environmental objectives, a pro-environmental mission and strategy, and market requirements, all averaging above 4.5. In contrast, the lowest scores were associated with organisational shortcomings such as lack of resources, weak integration of environmental aspects into business processes, and uncommitted management teams, each scoring below 1.7.

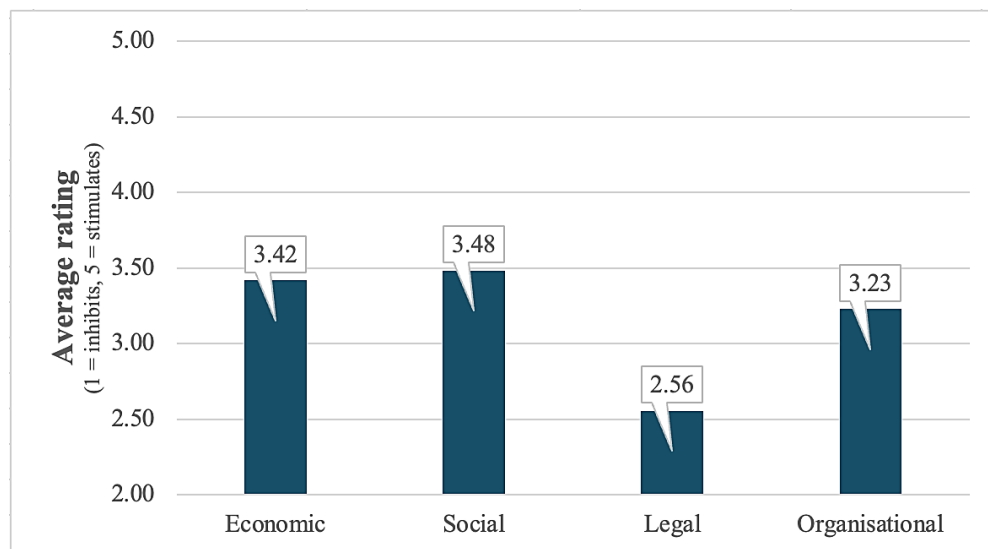


Figure 3. Experts' average ratings of economic, social, legal, and organisational drivers.

Source: Own study.

4.3. Comparison of Organisational and Expert Perspectives

Comparing the two surveys shows that organisations reported higher influence scores than experts across all four categories (Figures 4 and 5). The gap was particularly visible for organisational drivers as companies gave them an average score of about 4.10, while experts rated them lower at 3.12. Social drivers followed a similar pattern, with organisations scoring them at 4.03 compared to 3.36 from experts. Economic and legal drivers revealed smaller gaps. Organisations rated economic drivers at about 3.60, compared with 3.30 from experts. Legal drivers received the lowest scores in both surveys, with organisations at 3.07 and experts at 2.50.

The ranking of drivers revealed both similarities and differences between the two groups. Experts placed social drivers first, while organisations ranked them second. Organisational drivers were most important for companies but only third for experts. Economic drivers held a middle position in both surveys, whereas legal drivers consistently came last. Figure 4 illustrates these patterns, showing higher overall ratings among organisations and the widest gap in the organisational category.

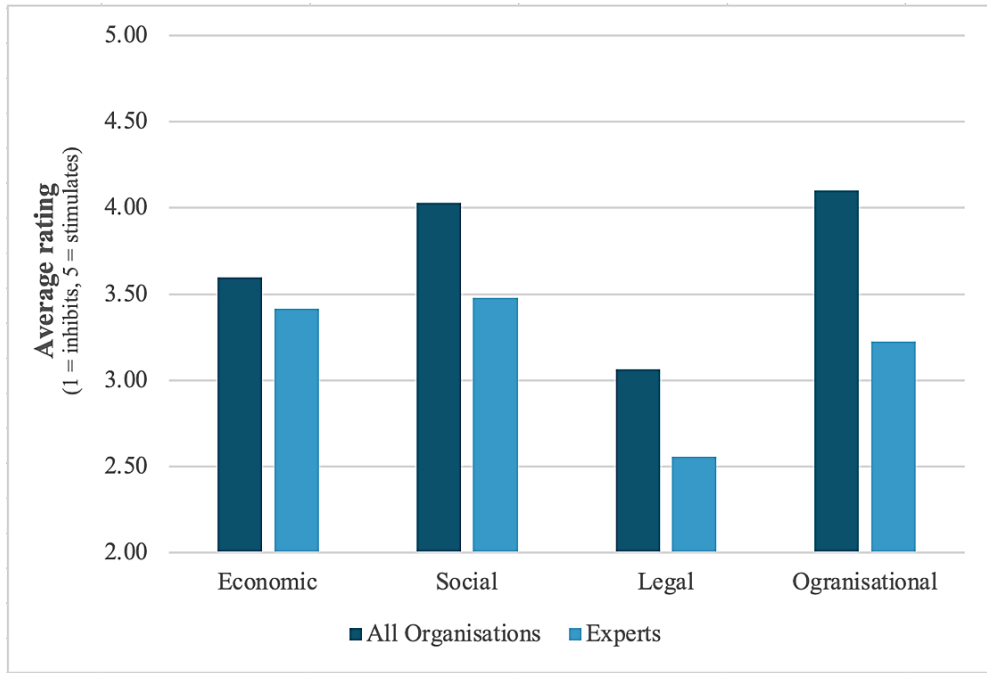


Figure 4. Comparison of organisations’ and experts’ ratings across four driver categories.

Source: Own study.

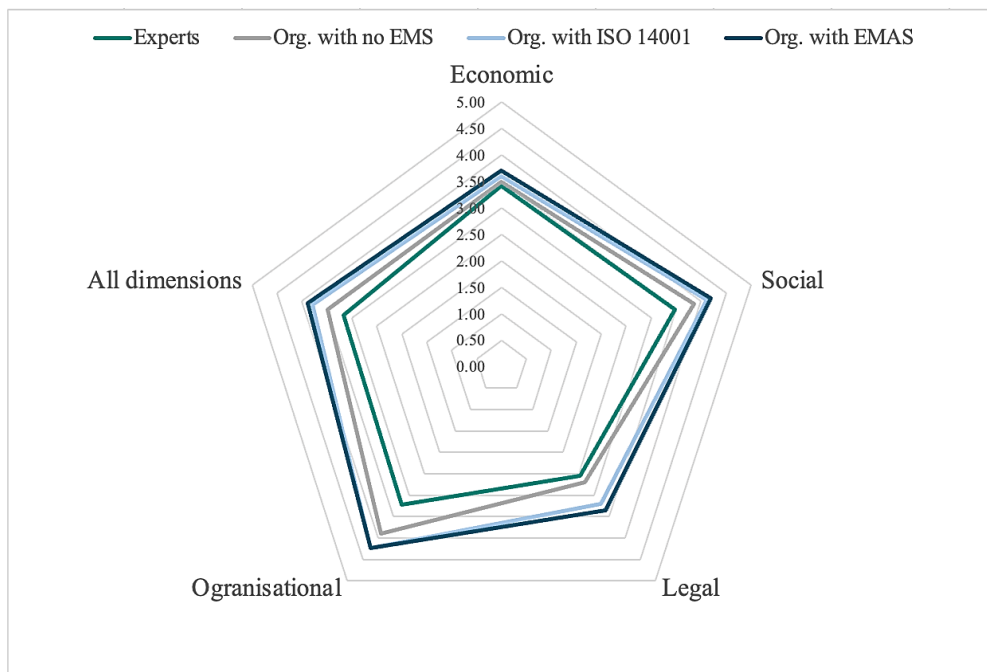


Figure 5. Comparison of Environmental Drivers Across Organisations and Experts.

Source: Own study.

5. Discussion

The results reveal a difference between organisational and expert perspectives on the drivers of environmental effectiveness. Organisations tended to rate all categories more optimistically, indicating that the current economic, social, regulatory, and organisational context stimulates environmental effectiveness. Experts, by contrast, assigned consistently lower scores, reflecting a more cautious view of how strongly these factors contribute. This pattern corresponds with what has been described in the literature as a “theory-practice gap” (Matuszak-Flejszman et al., 2019), where the same conditions are perceived as enabling by practitioners but as less convincing or insufficient when assessed by experts.

The strongest difference was observed in the organisational category. Companies placed great emphasis on their own capacities, with the desire to improve the organisation’s image, well-established environmental objectives, and corrective actions rated among the most important drivers. This indicates that firms regard internal procedures and reputational motives as the main stimulators of environmental performance. Experts also valued organisational factors but were far more sceptical. Their lowest ratings were linked to lack of resources, weak integration of environmental aspects into business processes, and uncommitted management teams. This suggests that experts see internal practices as unevenly implemented and therefore less reliable in explaining environmental effectiveness. The divergence reflects two vantage points, companies highlighting what they successfully apply, and experts focusing on the weaknesses that are still widespread across organisations (Tung, Baird, Schoch, 2014).

Both groups placed legal drivers at the bottom of their rankings. Organisations gave low scores to items such as ignorance of legal requirements and the complexity of the EIA system. This shows that companies perceive regulations more as formal obstacles than as real stimulators of environmental progress. Experts also rated legal factors lowest, suggesting that regulations are currently too weak to act as strong incentives. Thus, while both groups agree that legal conditions do not strongly drive effectiveness, their emphasis differs. Organisations focus on burdens and complexity, while experts stress insufficiency and lack of impact. This finding may also reflect the current transition phase in the European regulatory landscape. New policy instruments such as the EU Taxonomy and the Corporate Sustainability Reporting Directive (CSRD) are still in early stages of implementation, and their full impact on corporate environmental behaviour has yet to materialise (European Commission, 2020, 2022).

In the social category, both groups recognised the importance of external expectations, though again with different emphases. Organisations rated the desire to improve image as the single most important factor overall, underlining how reputational concerns and stakeholder pressures stimulate their environmental efforts. Experts, meanwhile, also ranked social drivers highest among the four categories but did not place reputational motives at the very top. Instead, they emphasised more structural elements such as market requirements and pro-environmental

mission and strategy. This reflects a subtle distinction that companies interpret social influence directly in terms of reputation and immediate stakeholder demands, while experts see its value mainly when it is embedded in broader strategic commitments. In both cases, however, the findings support the view that social expectations play a central role in shaping organisational behaviour (Sharma, Henriques, 2005).

Economic factors produced the smallest gap. Organisations gave moderate scores overall, with relatively higher ratings for awareness of the monetary benefits of environmental performance, while noting lower influence for high utility costs or environmental charges. This suggests that they perceive economic benefits primarily when they are clearly visible and linked to efficiency gains, whereas cost burdens are not considered stimulators. Experts, on the other hand, rated market and industry requirements very highly, placing them alongside the most supportive drivers overall. This indicates that they regard economic forces as a strong lever, especially when market expectations align with environmental objectives. The difference therefore lies in orientation: managers emphasise tangible operational benefits, while experts highlight systemic economic signals, consistent with prior findings that financial structures shape long-term effectiveness (Aguilera-Caracuel et al., 2021).

A further pattern within the organisational results confirmed that businesses with ISO 14001 or EMAS certifications consistently rated all drivers more positively than those without. The effect was most visible in the legal domain, where certified companies saw regulations as generally more supportive. This supports earlier studies showing that formal management systems help firms not only to implement environmental measures but also to perceive external requirements as opportunities rather than constraints (Arco-Castro et al., 2024). These results suggest that formal environmental management systems, especially EMAS, may encourage organisations to interpret regulatory and market expectations as opportunities rather than constraints. The mechanisms associated with EMAS — including stronger transparency, external validation and continual improvement — could help explain why EMAS organisations perceive all categories of drivers as more supportive.

6. Limitations

This study has several limitations that should be acknowledged. First, although both surveys were based on the same four categories of factors, the questionnaires for organisations and experts were not identical. Each was adapted to its target group, which means that some items do not match one-to-one. As a result, the comparison between the two groups was carried out at the level of broad categories rather than individual questions. This was necessary to keep the analysis consistent, but it also means that some of the differences observed may be due to the design of the questionnaires rather than real differences in perceptions.

Secondly, there is a considerable imbalance between the two datasets. The organisational survey was completed by 847 firms across 14 European countries, while the expert survey involved only 35 respondents. This smaller expert group limits the strength of statistical analysis and may not fully represent the diversity of opinions within the wider expert community. In addition, the experts were less geographically diverse than the organisations which may have reduced the variety of perspectives captured on that side.

Furthermore, as with any survey-based research, the results reflect the views and perceptions of the respondents rather than objective measures of environmental effectiveness. Answers may have been influenced by personal judgement or by social desirability bias. For instance, companies could have been inclined to present themselves as more environmentally active than they actually are, and experts might have aligned their answers with prevailing expectations in the field. Although the surveys were anonymous, such bias cannot be fully excluded.

Finally, the study is based on cross-sectional data, collected at a single point in time. This means it captures perceptions as they stood during the survey period, but does not show how these views might change over time or in response to new regulations, policies, or market conditions. Participation was also voluntary, which may have led to self-selection bias if individuals or firms with a strong interest in environmental issues were more likely to take part.

Taken together, these limitations mean that while the study provides useful insights into how organisations and experts perceive drivers of environmental effectiveness, the findings should be read with some caution. They highlight patterns and contrasts in perceptions, but they cannot be taken as definitive evidence of actual effectiveness or as representative of all possible contexts.

Finally, the conceptual framework applied in this study does not include a structural or path analysis of interactions among the four categories of drivers. Such an approach could provide deeper insight into causal relationships between organisational capacity, social pressure, and legal or economic stimuli. However, it would require a different methodological design and data structure, which was beyond the scope of this research. This limitation is acknowledged as an important direction for future studies.

7. Conclusion

This study compared how organisations and experts perceive the drivers of environmental effectiveness, focusing on economic, legal, social, and organisational factors. The findings revealed clear differences between these groups. Organisations tended to view most drivers as supportive, while experts assessed them more cautiously. The strongest divergence was observed in the organisational category, where companies emphasised objectives, corrective

actions, and reputational motives, whereas experts underlined resource shortages and weak integration. Legal drivers were consistently rated lowest by both groups, though interpreted differently. Social and economic drivers were seen as more important, but again with different emphases. Organisations pointed to reputation, customer expectations, and efficiency gains, while experts highlighted strategic orientation and market requirements.

These outcomes align closely with the literature reviewed earlier. Previous studies have shown that economic incentives can encourage sustainability, though their impact remains uneven. Regulations are effective only when strong and coherent. Stakeholder expectations often act as powerful drivers of change. Internal capacities are also critical, but they are applied inconsistently across organisations.

Overall, the comparison demonstrates that both perspectives capture valid aspects of reality. Practitioners see progress in their internal practices and immediate context, while experts emphasise the structural limitations that continue to hold back broader effectiveness. Organisations with ISO 14001 or EMAS viewed the drivers of environmental effectiveness more positively, showing how formal systems can shape the way organisations perceive and respond to external demands. Together, these findings reinforce the view from the literature that improving environmental effectiveness requires alignment across internal capacities, regulatory frameworks, stakeholder pressure, and economic incentives. At the same time, the study shows that bridging the gap between organisational experience and expert critique remains essential for achieving lasting progress in sustainability.

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