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CONSUMERS TOWARDS CORPORATE ESG ACTIVITIES

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Purpose: The aim of this article is to present consumer attitudes towards companies' ESG activities and the individual components of this acronym, namely the natural environment (E), society (S), and corporate governance (G). The research focused on the extent to which consumers seek information about companies' ESG activities, pay attention to these activities, their willingness to pay more for a product from a company that conducts ESG activities, and their willingness to recommend companies that conduct such activities to friends or family.
Design/methodology/approach: The direct survey was conducted on a nationwide sample of 1000 adult Poles in 2025 and was anonymous. The survey was carried out using a CAWI electronic questionnaire. The research focused on four thematically related ESG areas. The first area concerned the general attitude of respondents towards the firm's activities in the field of ESG the remaining three concerned the individual components of the ESG acronym, i.e. environment, society and governance. For each of the survey areas, corresponding statements were prepared thematically linked to them.
Findings: The research shows that ESG issues are not particularly important to respondents, and their attitude towards them is neutral. On a scale of 1 to 5, where 1 meant that respondents disagreed with the statements regarding ESG and 5 that they agreed with them, the most common rating was 3, meaning they neither agreed nor disagreed with the statements, and therefore represented an indifferent attitude towards the firms' ESG issues analyzed. Of the three ESG pillars, environmental issues received the highest average rating.
Originality/value: The research results may be of interest to both internal and external stakeholders of companies.
Keywords: ESG, consumers, ESG activities.
Category of the paper: research paper.

1. Introduction

ESG is an acronym increasingly being considered by businesses in developing corporate strategies aimed at sustainable development and social responsibility. It encompasses three spheres of activity: the natural environment (E), society (S) and governance (G). This relatively new paradigm refocuses the economy and its entities on new goals. These include sustainable development, social responsibility, and ethical considerations. It also addresses non-financial issues that companies should also consider when making investment decisions (Puriwat et al., 2023; Misztal, 2023). Previously, companies did not consider these factors in their strategies. Today, the situation is different, as companies that disclose sustainability information gain greater attention and recognition from stakeholders and achieve better long-term results, improving profitability and market value (Shaikh, 2022). ESG can also improve relationships with consumers and lead to strong, informed, and lasting behavior (Maier et al., 2024). It is assumed that ESG activities increase customer trust in the company and brand and their willingness to repeat purchases (Cao, 2023). However, research (Merrick, 2024) shows that respondents on average preferred purchasing products from companies implementing ESG, and even 35% stated they were unaware of such activities. Therefore, it is important to inform consumers about all company ESG activities. Consumers attach importance to company transparency, especially with regard to sustainability initiatives. When companies openly communicate their efforts to reduce their environmental impact and promote sustainable practices, consumers are more likely to trust and support them (Kabir, Ko, 2025). It is assumed that consumers perceive ESG initiatives as having a positive impact on purchasing decisions. However, the previously cited research (Merrick, 2024) reveals a discrepancy between consumer declarations and their actual purchasing behavior. Although most consumers declare that ESG issues are important, their actual spending does not always reflect these declarations. They may be concerned about these issues but not act on them, often due to a lack of information, lack of time to analyze them, or forgetting about previous declarations. Furthermore, research (Konstantinos et al., 2025) shows that economic aspects often remain a key factor in purchasing decisions, as willingness to pay more for ESG compliant products is not significantly related to perceptions of sustainability. These studies reveal a gap between consumers' declared ESG attitudes and their actual purchasing behavior.

Based on this information, a research question emerged regarding the importance of ESG to consumers. This research was also inspired by publications by Zielińska (2024) and Boufounou (2023). Direct research was conducted in 2025 as part of a grant for research teams on a sample of 1000 adult Poles. The study attempted to answer the following questions: Do consumers seek information about the ESG activities of companies from which they purchase goods or services? Do they consider the seller's ESG activities when choosing goods or services? Would they be willing to pay more for a product from a company that engages in ESG activities? Have they ever recommended a company that engages in ESG activities to friends or family? The aim of this article is to presentation Polish consumers' attitudes toward the overall understood ESG activities of companies and the individual components of this acronym: environment, society and corporate governance.

2. ESG characteristics

ESG (Environmental, Social, Governance) is an acronym for three key pillars, which constitute complementary, non-financial measures of a company's impact on its environment and the quality of its internal governance. The environmental pillar assesses the sustainability of companies' activities that have a direct and indirect impact on the environment. The social pillar assesses the sustainability of companies by analyzing how they manage the social impact of their business activities. The corporate governance pillar addresses how the company is managed and aligns the interests of management with the interests of its shareholders (Maccarrone et al., 2024).

ESG can be described as "a set of activity or processes associated with an organization's relationship with its ecological surroundings, its coexistence and interaction with human organisms and other populations, and its corporate system of internal controls and procedures (such as processes, customs, policies, laws, rules and regulations, etc.) to direct, administer and manage all the affairs of the organization, in order to serve the interests of stockholders and other stakeholders" (Koh et al., 2022).

ESG is generally considered an opportunity for companies to differentiate themselves in business, improve visibility, and adapt to trends in conscious consumption practices. ESG, as a set of standards and practices, establishes guidelines for decision-making in a specific area, process, or company activity. All sets of ESG standards and practices contribute to promoting and improving company strategies and building strong relationships with consumers of their products and services (Maier et al., 2024).

Analyzing the individual components of this acronym, it is worth emphasizing that environmental factors primarily encompass a company's performance in terms of resource use, pollutant emissions, and response to climate change, emphasizing its responsibility and contribution to environmental protection and sustainable development (Lin, 2024). Companies that embed environmental values into their operations are more likely to gain consumer trust and long-term support. When consumers perceive a company's active commitment to environmental protection such as reducing carbon dioxide emissions, implementing renewable energy sources, or preserving biodiversity it elicits positive emotional responses (Su, Yong, 2025). Social factors focus on a company's relationships with its stakeholders (employees, suppliers, customers, local communities) and its impact on society. They encompass employee rights, community relations, product responsibility, and customer satisfaction, focusing on the company's impact on employees and the environment (Lin, 2024). Corporate governance refers to a company's management system, particularly mechanisms that ensure transparency, ethics, and decision-making effectiveness (Lin, 2024). It serves as a guarantor for the other two pillars. A strong G ensures that E and S objectives are not merely marketing statements but are integrated into the company's strategy, risk management, and daily operations.

Without appropriate governance structures (G), the implementation of environmental (E) and social (S) initiatives is vulnerable to inconsistency. Considering the three components of the ESG acronym, it is worth noting that two of them, the environment (E) and society (S), in which companies operate, have a positive impact on consumer perceptions of companies, while the third, corporate governance (G), does not have a significant positive impact on consumer perceptions of companies. This may be due to the fact that consumers pay more attention to the impacts that directly affect them. The social and environmental factors through which companies implement ESG practices are more readily perceived by consumers, and the benefits of corporate governance may not be directly felt by them if they are not employees of these companies (Song et al., 2024). It is worth noting, however, that although often less visible to consumers compared to environmental or social initiatives, corporate governance practices constitute a driver of consumer perception, trust, and loyalty (Su, Teo, 2025). It should be emphasized, however, that consumers are more likely to purchase a product when they are provided with information about a company's social or environmental activities, and less so when this information is provided about its efforts to promote good corporate governance (Merrick, 2024). Governments can contribute to improving consumer perceptions of ESG activities by focusing on improving ESG laws and regulations and supervising the disclosure of ESG activities by listed companies (Song et al., 2024). Furthermore, companies must actively engage in these activities. They should take the initiative to disclose their ESG activities in a proactive, accurate, and timely manner to improve their image and build trust in the company (Liu et al., 2023).

3. Method and description of the research sample

The direct survey was conducted on a nationwide sample of 1000 adult Poles by the Research and Development Center of the University of Economics in Katowice between July 7, 2025 and September 3, 2025, within the framework of project by the Polish Minister of Science “Regional Initiative of Excellence”. Project title own: The importance of ESG in the sustainable consumption of the different Polish generations. The study received a positive opinion from the Human Subject Research Ethics Committee at the University of Economics in Katowice (No. 08/06/2025) and was anonymous. The survey was carried out using a CAWI (Computer-Assisted Web Interviewing) electronic questionnaire. The face-to-face research focused on four thematically related ESG areas (Figure 1). The first area concerned the general attitude of respondents towards the company's activities in the field of ESG (RA_O) the remaining three concerned the individual components of the ESG acronym, i.e. environment (RA_E), society (RA_S) and governance (RA_G).

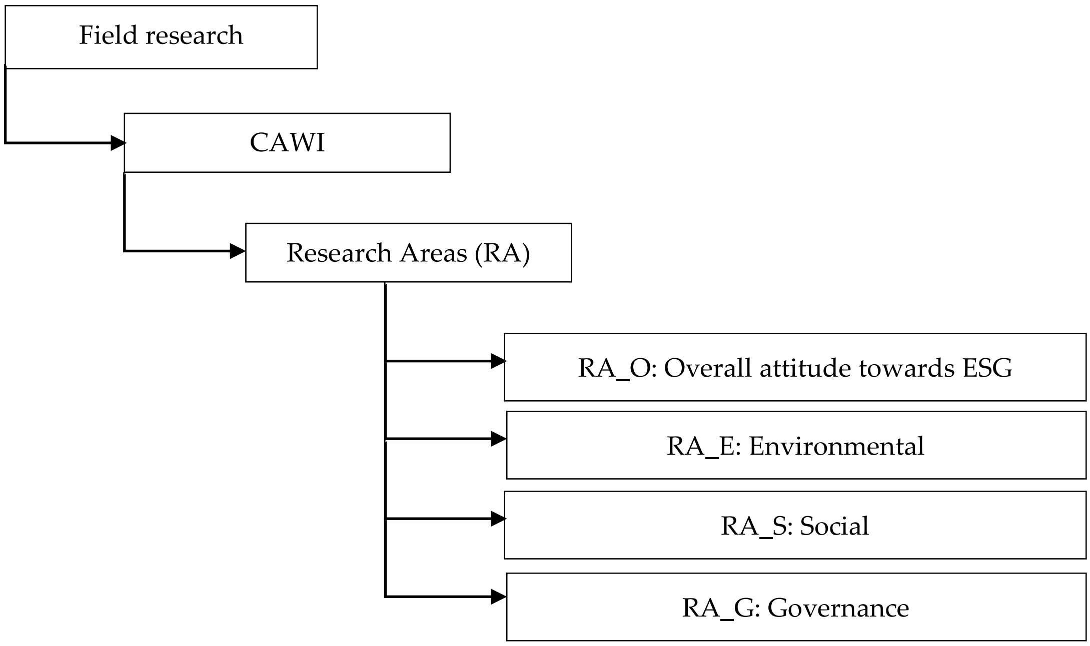

Figure 1. Research method.

Source: Own elaboration.

For each of the survey areas, corresponding statements were prepared thematically linked to them. In the first group, there were four statements. In the remaining ones, concerning the environment (E), social (S), and governance (G), there were five statements corresponding to their themes. – table 1. The surveys were conducted using a scale of 1 to 5, where 1 meant that the respondents disagreed with the statements, while 5 meant that they agreed with them. Before starting the analysis, the scale's reliability was confirmed using Cronbach's α coefficient. The obtained value of Cronbach's α of 0.9 for RA_O, 0,92 for RA_E, 0,91 for RA_S and 0,93 for RA_G indicates that the scale used is characterized by a high level of reliability (Tavakol, Dennick, 2011).

Table 1.
Questions about consumer behavior regarding companies' overall ESG activities and the individual components of this acronym

Items	Questions
RA_O1	I actively seek information about the ESG activities of the companies from which I purchase goods or services
RA_O2	When choosing a good or service I want to buy, I pay attention to the seller's ESG activities
RA_O3	I can pay more for a product from a company that is active in ESG
RA_O4	I have recommended to friends or family the goods or services of a company that conducts ESG activities
RA_E1	When choosing a product, I pay attention to the seller's environmental activities
RA_E2	I am willing to pay more for a product from a company that has a strategy to reduce greenhouse gas emissions
RA_E3	I can pay more for a product from a company that implements a sustainable energy policy
RA_E4	I can pay more for a product from a company that implements a sustainable waste management policy
RA_E5	I gladly recommend products from companies that are environmentally friendly to my friends and family

Cont. table 1.

RA_S1	When choosing a product, I pay attention to the seller's activities for the benefit of society
RA_S2	I am willing to pay more for a product from a company that regularly publishes customer satisfaction survey results
RA_S3	I am willing to pay more for a product from a company that provides employees and co-workers with tools to report complaints and whistleblowing
RA_S4	I can pay more for a product from a company that supports employee development by financing training and classes that improve their competences and qualifications
RA_S5	I gladly recommend products from companies that work for the community to my friends and family
RA_G1	When choosing a product, I pay attention to the seller's actions in favor of organizational order
RA_G2	I am willing to pay more for a product from a company that publishes data about its business ethics strategy
RA_G3	I gladly recommend products from companies that promote organizational order to my friends and family
RA_G4	I am willing to pay more for a product from a company that reports on its environmental protection activities, cooperation with society and management principles (corporate governance)
RA_G5	I am willing to pay more for a product from a company that informs about the impact of its activities in the field of environmental protection, cooperation with society and management principles (corporate governance)

Source: Own elaboration.

The research sample consisted of 1,000 adult Poles. In accordance with the assumptions made before starting the research, four generations were equally represented in the sample. In accordance, 250 responses were collected from each of the four generations: Baby Boomers (BB – 62 years and older), Generation X (X – 46-61 years), Millennials/Generation Y (Y – 30-45 years), and Generation Z (Z – 18-29 years). In addition to the same number of respondents in each of the four age groups in the sample women predominated in the sample (51.6%), followed by men (47.8%). 0.6% of respondents declined to state their gender. The majority of respondents had secondary education (49.2%), while 34.5% had completed higher education. Vocational education was declared by 13.6% of respondents, and primary education by only 2.7% of respondents. Regarding professional activity, it was found that 63.4% of respondents were professionally employed, 26.8% were no longer working professionally, 5.6% were still students, and 4.2% were both studying and professionally employed. Analyzing the place of residence, the largest group of respondents lived in rural areas (20.4%). The next most numerous groups were residents of cities with 100,000 to 199,000 inhabitants (19.6%). Slightly fewer were residents of cities with 20,000 to 99,000 inhabitants (17.3%), followed by cities with over 500,000 inhabitants (16.8%). The fewest respondents were from large cities with 200,000 to 499,000 inhabitants (13.4%) and small towns up to 20,000 inhabitants (12.5%). The majority of respondents rated their financial situation as good, stating they could afford some luxury goods (47.1%). Subsequently, 38.7% reported that their financial situation was adequate, meaning all major expenses had to be planned. Only 8.2% of respondents declared their financial situation as very good, being able to afford everything, and the fewest respondents (6.0%) stated that they only had enough for basic products, indicating a poor financial situation.

4. Research results

Direct research shows that ESG-related issues are difficult to clearly support, either positively or negatively. With respect to all the issues analyzed, the majority of respondents had no opinion, neither agreeing nor disagreeing with the statements presented to them. Most of them (33.7%) expressed this view regarding statement RA_O3: "I can pay more for a product from a company that is active in ESG". The most respondents agreed with statement RA_O4: "I have recommended to friends or family the goods or services of a company that conducts ESG activities"– 11.4%. Considering the statement RA_O1: "I actively seek information about the ESG activities of the companies from which I purchase goods or services," the majority of respondents disagreed with it (14.9%). Averages calculated based on the responses obtained from respondents on a scale of 1-5 confirm indicate that respondents neither agreed nor disagreed with the presented statements The highest mean (3.06) was achieved in the statement RA_O2 and the lowest in the statement RA_01 – 2.92 (Table 2).

Table 2.
Consumer attitudes towards companies' ESG activities

Items	By %					Average (scale 1-5)
	I disagree (1)	I tend to disagree (2)	I neither agree nor disagree (3)	I tend to agree (4)	I agree (5)	
RA_O1	14.9	19.6	32.2	25.3	8.6	2.92
RA_O2	12.3	17.4	32.7	27.3	10.3	3.06
RA_O3	13.5	15.9	33.7	26.3	10.6	3.05
RA_O4	14.3	17.2	30.0	27.1	11.4	3.04

Source: Own elaboration.

Analyzing responses regarding the individual components of the ESG acronym, it was found that respondents were unable to clearly state whether they agreed or disagreed with them. Most responded that they neither agreed nor disagreed with the statements presented. From the first pillar (E), this was statement RA_E3: "I can pay more for a product from a company that implements a sustainable energy policy" (33.7%); from the second (S), this was statement RA_S3: "I am willing to pay more for a product from a company that provides employees and co-workers with tools to report complaints and whistleblowing " (34.1%); and from the third (G), statement RA_G2: "I am willing to pay more for a product from a company that publishes data about its business ethics strategy" (34.2%). The largest number of respondents agreed with statements regarding recommending products from companies that conduct ESG activities to friends and family. These were: RA_E5 (14.9%), RA_S5 (14.0%), RA_G3 (12.6%). Of the three ESG pillars, the highest percentage of respondents agreed with environmental aspects (E). Across all analyzed issues in this area, over 40% agreed and tended to agree, including the highest percentage (45.2% in total) with statement RA_E5: " I gladly recommend products from companies that are environmentally friendly to my friends and family". Regarding society (S), the highest percentage (43.5% in total) expressed this opinion with statement RA_S1: "When choosing a product, I pay attention to the seller's activities for the benefit of society." In the case of the third pillar (G), 43.2% agreed and tended to agree with statement RA_G3: "I gladly recommend products from companies that promote organizational order to my friends and family". The highest mean (3.29) calculated based on the responses obtained from respondents on a scale of 1-5 was achieved in the statement RA_S5: "I gladly recommend products from companies that work for the community to my friends and family" a slightly lower average (3.27) was obtained in the statement RA_E5 (Table 3).

Table 3.
Consumer attitudes towards companies' activities within the individual ESG pillars

Items	By %					Average (scale 1-5)
	I disagree (1)	I tend to disagree (2)	I neither agree nor disagree (3)	I tend to agree (4)	I agree (5)	
RA_E1	10.0	14.3	32.3	30.5	12.9	3.22
RA_E2	13.2	13.8	31.3	29.4	12.3	3.14
RA_E3	12.3	13.9	33.7	27.4	12.7	3.14
RA_E4	12.7	13.6	30.1	30.2	13.4	3.18
RA_E5	9.8	13.5	31.5	30.3	14.9	3.27
RA_S1	9.8	14.7	32.0	30.3	13.2	3.22
RA_S2	13.7	15.3	32.9	28.0	10.1	3.06
RA_S3	12.6	14.8	34.1	27.3	11.2	3.10
RA_S4	12.7	15.8	30.8	29.1	11.6	3.11
RA_S5	9.5	12.9	31.2	32.4	14.0	3.29
RA_G1	11.3	15.0	32.0	30.4	11.3	3.15
RA_G2	12.5	14.6	34.2	27.9	10.8	3.10
RA_G3	9.7	13.5	33.6	30.6	12.6	3.23
RA_G4	12.5	14.0	31.7	29.6	12.2	3.15
RA_G5	13.2	12.7	32.1	30.5	11.5	3.14

Source: Own elaboration.

The calculated average ratings (scale 1-5, where 1 means disagree and 5 means agree) based on the responses respondent’s center around a rating of 3, meaning respondents neither agree nor disagree with the issues examined. Table 4 presents the average ratings by gender and generation (BB, X, Y, Z), obtained based on the calculated average ratings from each analyzed research area. Across almost all demographics, the Environmental (E) component received the highest average scores (Total Average: 3.19). This suggests that consumers generally prioritize ecological initiatives over social or governance issues. A consistent trend is observed where Female respondents score higher than Male respondents across all categories. Generation Z shows the strongest engagement with ESG activities, particularly in the Environmental sector (3.28). Baby Boomers (BB) and Generation X show slightly more conservative scores, though Generation X remains notably concerned with environmental factors (3.22). The Overall Opinion remains relatively neutral (Average: 3.02), suggesting that while specific ESG components are valued, the holistic perception of ESG is still developing.

Table 4.
Consumer attitudes towards companies' ESG activities by gender and generation (average)

Items	Average	Respondents by					
		Gender		Generation			
		F	M	Z	Y	X	BB
O - Overall opinion on ESG	3,02	3,08	2,95	3,12	3,01	2,99	2,95
E - Environmental	**3,19**	**3,28**	**3,10**	**3,28**	**3,11**	**3,22**	**3,14**
S - Social	3,16	3,24	3,06	3,25	3,12	3,18	3,06
G - Governance	3,15	3,26	3,05	3,27	3,11	3,16	3,08

Note: The mean scores were calculated from all the mean scores obtained from the answers to the questions in the four research areas.: Overall attitude towards ESG (RA_01-RA_04); Environmental (RA_E1-RA_E5); Social (RA_S1-RA_S5); Governence (RA_G1-RA_G5).
Explanations: F – Woman, M – Man; Generations: Z (18-29 years old); Y (30-45 years old); X (46-61 years old); BB (62 and over years old).

Source: Own elaboration.

The provided data illustrates consumer attitudes toward corporate Environmental, Social, and Governance (ESG) activities, segmented by gender and generation. The scores represent averages, on a 5-point scale, where higher values indicate more positive attitudes or higher importance placed on these factors. Of the three ESG pillars, environmental issues received the highest average rating. In general, women and Generation Z are more likely to agree with the analysed ESG issues than other respondents. To maximize impact, companies should focus on the "Environmental" pillar, as it resonates most strongly across all surveyed groups.

5. Conclusions

Contemporary literature highlights a significant cognitive and behavioral gap in the ESG domain, manifested as a clear discrepancy between consumers' declared attitudes and their actual purchasing decisions. Although the majority of buyers claim that sustainability issues are important to them, their real-world spending often fails to reflect these declarations due to information barriers, a lack of time to analyze corporate activities, and the prevailing influence of economic factors. Furthermore, an asymmetry is identified in the perception of individual ESG pillars: while environmental (E) and social (S) initiatives elicit positive emotional responses and build trust, corporate governance (G) remains the least visible to consumers and less frequently influences purchase intentions, despite serving as the fundamental guarantor for the consistency and authenticity of all other initiatives. The own research on consumer attitudes toward corporate ESG activities, which covered the following: respondents' seeking information about the ESG activities of companies from which they purchase goods or services, paying attention respondnet’s to the ESG activities of the seller of the goods or services they intend to purchase. Furthermore, their willingness to pay more for a product from a company that engages in ESG activities, and recommending companies that engage in ESG activities to friends or family, indicates that issues related to the analyzed ESG issues are not particularly important to respondents, and their attitude toward these issues is neutral. On a rating scale of 1 to 5, where 1 meant respondent disagreed with the statements presented and 5 meant they agreed with them, the most common rating was 3, meaning they neither agreed nor disagreed with the statements, thus representing a neutral attitude toward ESG issues. Of the three ESG pillars, the most respondents agreed with environmental aspects. This is likely due to the fact that they are most often visible, understandable, current, and measurable to the average consumer. This makes them more likely to influence purchasing decisions. Environmental criteria often translate into specific product features that consumers can touch or see. It should be emphasized that social aspects were indicated in second place behind them. In conclusion, it is worth noting the limitation of the presented results of own research, the imperfection of which the reliance on the declarations of the respondents not actual purchasing behavior and concerning only selected aspects of ESG without delving into the specifics of the functioning companies of individual industries. The present study, despite its relatively high level of representativeness, is subject to methodological constraints inherent to the use of online survey techniques. The findings are derived from self-reported data provided by respondents, which may introduce bias associated with social desirability, particularly in the context of attitudes and behaviors related to ecology. Future research should prioritize the empirical verification of self-reported statements by incorporating data on actual consumer attitudes from ecology (E), social (S) and governance (G) and their purchasing behavior. Based on the research results, several recommendations for business can be formulated. Companies should conduct proactive and transparent communication regarding ESG activities, with a particular emphasis on environmental and social pillars, to bridge the information gap and build consumer trust. It is crucial to anchor these initiatives in robust corporate governance, which guarantees the authenticity of the message and allows for the transformation of declared consumer attitudes into lasting relationships and actual purchasing decisions. Considering the empirical findings presented. Firms should refrain from relying on generic claims such as "We are ESG compliant". Instead, they should translate the abstract concept of ESG into specific language for different cohorts' people and in particular pay special attention to environmental aspects in their communication activities. Finally, research results indicate „green baseline" of environmental awareness has been established Polish population, indicating a societal readiness to accept and comply with more rigorous environmental regulations.

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